GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

TOURISM - Andhra Pradesh Tourism Policy 2024-2029 - Operational Guidelines for Andhra Pradesh Tourism Policy 2024-2029 - Orders - Issued.

YOUTH ADVANCEMENT, TOURISM AND CULTURE (TOURISM) DEPARTMENT

G.O.Ms.No.30, Dated:24.09.2025

Read the following:

1. G.O.Ms.No.17, Youth Advancement, Tourism and Culture (T) Department, Dt:10.12.2024.
2. From CEO, APTA, e.file bearing No.APTA-13021/1/2020-AD-COT (C.No.1074987), Dt:22.05.2025.

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O R D E R:

In the reference 1st read above, Government have issued orders introducing the Andhra Pradesh Tourism Policy 2024-2029 to create a robust ecosystem that fosters private investment growth by streamlining approval processes, offering incentives and implementing investor-friendly policies.

2. In the reference 2nd read above, the Chief Executive Officer, Andhra Pradesh Tourism Authority has prepared operational guidelines after necessary stakeholder consultants and bench-marking with other states and requested to issue operational guidelines to the Andhra Pradesh Tourism Policy 2024-2029 for the processing the incentives applications of eligible Tourism Projects under the Policy.

3. Government, after careful examination of the matter hereby approve the Operational Guidelines of Andhra Pradesh Tourism Policy 2024-2029 to implement the provisions made in the AP Tourism Policy 2024-2029 as appended to this order.

4. The Chief Executive Officer, Andhra Pradesh Tourism Authority, Vijayawada shall take necessary action in the matter accordingly.

5. This order is issued with the concurrence of the Finance Department vide Finance Uo.No. FMU0PC(GAD-2)/27/2025 (Computer No.2846040), dt:14.07.2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJAY JAIN
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To:
The Chief Executive Officer, Andhra Pradesh Tourism Authority, Vijayawada.
The Vice Chairman and Managing Director, AP Tourism Development Corporation Limited, Vijayawada.

Copy to:
The OSD to Hon'ble Minister for TCC.
The PS to Special Chief Secretary to Government, YAT&C(T) Dept.
Sf/Sc (C.No. 2624351).

// FORWARDED :: BY ORDER//

SECTION OFFICER

(PTO)

ANNEXURE

(G.O.Ms.No.30, YAT&C(T) Department, Dt :24.09.2025)

Operational Guidelines Andhra Pradesh Tourism Policy 2024-29

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Section A: Introduction and Definitions

1. Introduction

Andhra Pradesh (AP) stands as the third most popular tourist destination in the country. Often described as a hidden gem in India's tourism landscape. From its rich cultural heritage to its stunning coastal beauty — boasting the second-longest coastline in the country — Andhra Pradesh offers a complete package for every traveller, featuring everything from ancient temples to vibrant, bustling cities.

Recognizing its immense potential, tourism has been identified as a major driver of employment and a vital catalyst for economic growth. The Government of Andhra Pradesh places the highest priority on the tourism sector, acknowledging its role in empowering local communities, supporting small enterprises, fostering cultural exchange, and promoting environmental sustainability.

In line with this vision, the Government has issued the **Tourism Policy 2024-29** (vide G.O.Ms.No.17, dated 10.12.2024), introducing a comprehensive package of fiscal and non-fiscal incentives. This policy aims to attract investments, create employment opportunities, and enhance the quality and appeal of tourism destinations, by leveraging its unique assets to position Andhra Pradesh as a leading global tourism destination.

The following document highlights the process of availing incentives offered by the state to eligible Tourism Projects as per the **Annexure - 1**, including expansions/ Diversifications.

2. Definitions

2.1 Andhra Pradesh Tourism Policy 2024-29

Andhra Pradesh Tourism Policy 2024-29 means, the policy of state incentives/facilities announced by the state government vide G.O.Ms.No.17, YAT & C department, dated 10.12.2024 and amendments thereof, covering all the sectors mentioned in the policy.

2.2 Nodal/Implementing Agency for Policy

Andhra Pradesh Tourism Authority (APTA) shall be the nodal agency for implementing the Andhra Pradesh Tourism policy.

2.3 Applicant

Applicants shall, unless repugnant to the context or meaning thereof, mean a legal entity under the relevant law that is seeking an incentive, or a concession under the Andhra Pradesh Tourism Policy 2024-29.

2.4 Tourism Project/Enterprise/Unit

Tourism Project/ Enterprise/Unit shall mean a legal entity under the relevant law that is engaged or to be engaged in providing any service related to tourism.

2.5 Micro Tourism Project/Enterprise

Micro Tourism Project/ Enterprise shall mean Tourism Project with a capital investment not more that INR 1.00 Crore.

2.6 Small Tourism Project/Enterprise

Small Tourism Project/ Enterprise shall mean Tourism Project with a capital investment more than INR 1.00 Crore and up to INR 10.00 Crores.

2.7 Medium Tourism Projects/Enterprise

Medium Tourism Projects/Enterprise shall mean Tourism Project with a capital investment more than INR 10.00 Crores and up to INR 50.00 Crores.

2.8 Large Tourism Projects/Enterprise

Large Tourism Project / Enterprise shall mean Tourism Project with a capital investment greater than INR 50.00 Crores and up to INR 250.00 Crores.

2.9 Mega Tourism Project

Mega Tourism Project shall mean Tourism Project with a capital investment more than INR 250.00 Crore and up to INR 500.00 Crore.

2.10 Ultra Mega Tourism Project

Ultra Mega Tourism Project shall mean Tourism Project with a capital investment more than INR 500.00 Crore.

2.11 Date of Commercial Operation

Date of Commercial Operation means the date on which a New Tourism Project is open to tourists on a commercial basis after due testing, trials and commissioning under the relevant Government rules.

2.12 Eligible Tourism Project

Eligible Tourism Project refers to the list of Tourism Projects identified that are prioritized for development in Andhra Pradesh during the Policy Period. Eligible Tourism Projects shall be eligible for incentives and concessions under the Andhra Pradesh Tourism Policy 2024-29 as enumerated in **Sub Section 3.3 of Section A**.

2.13 Existing Tourism Project

Existing Tourism Project shall mean an Eligible Tourism Project that has been established and operationalized before the operative period of Andhra Pradesh Tourism Policy 2024-29 i.e., on or before 09.12.2029.

2.14 New Tourism Unit

A 'New Tourism Unit' means a new Tourism Infrastructure Project or Tourism Service set up for the first time by a Tourism Undertaking which satisfies the conditions indicated in the guidelines, and have commenced their commercial operations within the Policy Period, i.e., date of commercial operations falls between date of notification of this Policy and 09.12.2029 (including both dates).

2.15 Expansion Tourism Project

Expansion Tourism Project shall mean an Existing Tourism activity covered under eligible list, involving enhancement of fixed capital investment by at least of 25%, as well as enhancement of its existing capacity by 25% in terms of built-up area and/or Engineering Procurement Contract (EPC) for the Project. Only one expansion project of an Existing Tourism Project will be eligible for incentives and concessions during the operative period of Andhra Pradesh Tourism Policy 2024-29.

2.16 Diversification Projects

Diversification Projects Existing Tourism Project, making investment for a new activity and covered under eligible list, involving enhancement of fixed capital investment by at least of 25% of new as well as enhancement of turnover by at least 25%, in value terms, (last three years average turnover) and enhancement of employment by at least 15% from base value (last three years average employment on company's payroll). Employment so created shall be in the state of AP.

2.17 Capital Investment

Capital investment means Capital Investment includes investment on land, Civil works including buildings, structures and plant & machinery, equipment, Furniture and Fixtures, preliminary preoperative expenses and working capital margin.

2.18 Fixed Capital Investment

For the purpose of the policies, Fixed Capital Investment means investment made in fixed assets such as land, civil works including buildings, structures, plant & machinery, equipment and Furniture and Fixtures unless otherwise specified separately.

2.19 Eligible Fixed Capital Investment

Eligible Fixed Capital Investment means, investment made in land, civil works including buildings and Plant, Machinery, equipment and Furniture and Fixtures as detailed in **Sub Section 4 of section A.**

2.20 Original Fixed Capital Investment

Investments made on fixed capital assets prior to Expansion/Diversification will be treated as Original Fixed Capital Investment. While computing this Original Fixed Capital Investment, neither depreciation nor revaluation will be considered. Fixed assets include cost of land, civil works, plant, machinery, equipment and furniture necessary for the project as per the approved project cost. This project cost will also include cost of machinery installed within 6 months from DCO in case of aided enterprises.

2.21 Tax

Tax means tax paid to Government of Andhra Pradesh (GoAP) Commercial Tax Department by the way of State Goods and Services Tax (SGST) on services rendered by the Tourism Enterprise.

2.22 Certification of Date of Commencement of Commercial Operation

The date of first sale invoice generated by the concerned enterprise, shall be considered as Date of Commercial Operations (DCO). However, the DCO of the enterprise shall be certified by the concerned inspecting officer with due diligence by correlating date of first sale bill and power bills. In case of any dispute on DCO between the Enterprise and the Department, State Level Committee (SLC) will review, and its decision is final.

2.23 Standard Investment Period

Standard Investment Period refers to the actual continuous time taken by the Project from the date of receiving Consent for Establishment (CTE), unless otherwise notified

through a Government Orders., till the Date of Commercial Operation.

2.24 Approved Project Cost

Approved Project Cost means, the cost of the project on different components as approved by the term loan lending institution or in case of joint financing, by the lead term loan lending institution. The Appraised Project Cost by the Scheduled Commercial Banks/Financial Institutions/Tourism Finance Corporation of India recognized by Reserve Bank of India for the purpose of sanction of term loan would be treated as the Approved Project Cost.

In respect of new self-financed projects, the Approved Project Cost needs to be certified by Chartered Accountant, and in case of existing self-finance projects for Expansion/diversification, the Approved Project Cost certified by Chartered Accountant, should be validated with the latest audited financial statements of the enterprise by the inspecting officer.

2.25 Revised Project Cost

The Revised Project Cost for the self-financed Tourism Enterprises is increasing or decreasing by not more than 10%, a self-certification of the revised project cost by the enterprise shall be considered as the revised project cost. If the revised project cost is increasing or decreasing by more than 10% Project Cost will need to be certified by Chartered Accountant, and the cost of the individual elements should be validated by the latest audited financial statements of the firm, in case of existing enterprises.

2.26 Verified employment

Direct jobs are defined as job roles which are directly involved in the operation of the Tourism Activities. Such employment shall include on-roll, contractual and apprentice workforce of the enterprise/Tourism Project operating in the state only.

Inspecting officer will ascertain the final employment created, as an average number of employees working, post DCO, over a six-month period prior to the claim submission date, as per employee register maintained in line with Labor laws (**Annexure 2A.6**) that include employment through contractors as well as employees registered under EPF/ESI.

The employment figure thus arrived and certified by inspecting officer shall be treated as verified employment.

2.27 Aided Enterprise/Tourism Project

The Enterprise/Tourism Project availing term loan from Scheduled Commercial Banks/Financial Institutions/Tourism Finance Corporation of India recognized by Reserve Bank of India, and A.P. State Financial Corporation (APSFC) for setting up the Enterprise/Tourism Project is treated as Aided Enterprise/ Tourism Project.

2.28 Self-Financed Enterprise / Tourism Project

a. The Enterprise / Tourism Project set up with own funds / unsecured loans without any involvement from Scheduled / Commercial Banks/ Financial Institutions/ Tourism Finance Corporation of India recognized by Reserve Bank of India / APSFC etc. is

treated as Self-Financed Enterprise. However, units established first with own funds /unsecured loans and which have obtained term loan subsequently after commencement of operation are treated as Self-Financed units for the purpose of sanction of incentives under the policy.

b. However, Units which have commenced operations with own funds and possess in principle sanction before the DCO and availed loans from the scheduled Banks within 6 months from DCO will be treated as Aided Enterprise.

c. Further, wherever, the Enterprises / Tourism Project is established with term loan less than 40% of the project cost will also be considered as self-financed units for the purpose of finalization of investment. The Self-financed Entrepreneurs are eligible for availing incentives as applicable.

2.29 Backward Class Enterprise

The enterprises with 100% ownership by Backward Class (BC) community entrepreneurs as sole Proprietor or invariably having 100% share in Partnership/Private Limited Companies. BC entrepreneur refers to a person hailing from Andhra Pradesh and belonging to BC Category as notified by the Government of Andhra Pradesh from time to time.

2.30 Minority Enterprise

An enterprise with 100% ownership by minorities, as defined in the Andhra Pradesh State Minorities Commission Act, 1998 and its subsequent amendments is an eligible minority enterprise.

Minority entrepreneurs refer to people from minority communities hailing from Andhra Pradesh and as notified by the Government of India and Government of Andhra Pradesh from time to time.

2.31 Schedule Caste /Schedule Tribe Enterprise

An enterprise with 100% ownership or invariably having 100% share in Partnership/Private Limited Companies by SC/ST entrepreneurs is an eligible enterprise under SC/ST category.

SC/ST entrepreneur refers to a person belonging to SC/ST Category as notified by the Government of Andhra Pradesh from time to time. All non- statutory concessions granted to S.C. (Hindus) by the State Government including economic support schemes sanctioned by A.P. Scheduled Castes Cooperative Finance Corporation have been extended to Scheduled Caste converts to Christianity and Buddhism as per orders issued in the G.O.Ms.No.341, Social Welfare (PR) Dept. dated 30.8.1977.

2.32 Women Enterprise

An enterprise with 100% ownership or invariably having 100% share in Partnership/Private Limited Companies by women entrepreneurs is an eligible women enterprise. Women entrepreneurs refer to female entrepreneurs hailing from Andhra Pradesh and as notified by the GoAP from time to time.

2.33 Specially abled Entrepreneur

An enterprise with 100% ownership or invariably having 100% share in Partnership/Private Limited Companies by entrepreneurs who are specially abled is an eligible Specially abled enterprise.

Specially abled entrepreneur shall mean any person that is suffering from at least 40 percent of disability and is certified by a medical authority for the same, as per Persons with Disabilities (Equal Opportunities Protection of Rights and Full Participation) Act, by Government of India (GoI) as amended from time to time.

Such entrepreneurs should hail from Andhra Pradesh and as notified by the Government of Andhra Pradesh from time to time.

2.34 General Tourism Project/Enterprises/Units

The Tourism Project /Enterprises which have not been covered under the above special category (women/BC/SC/ST/minority/specially abled/transgender).

2.35 Seasonal Tourism Project

The unit which commissioned from time to time principally during certain season or limited periods in a year and the main unit/project is regularly closed down during certain months in a year. Like Tent Cities, destination specific, beach activities, Hiking and tracking and other seasonal Tourism Activities or any activity approved by SLC.

2.36 Month

Calendar Months

2.37 Financial Year

1st April to 31st March

2.38 First Half Year

1st April to 30th September

2.39 Second Half Year

1st October to 31st March of next year

3. Policy Validity and Eligibility

3.1. This "**Policy (Andhra Pradesh Tourism Policy 2024-29)**" will be valid from 10.12.2024, the date of notification i.e., 10.12.2024 to 09.12.2029 (both dates included)

3.2. This Policy shall be applicable to all eligible Tourism Units/Expansions/Diversifications commenced Commercial operations within this policy period.

3.3. **Eligible Tourism Projects:** All the Tourism Projects carrying out Tourism Infrastructure and Tourism Services Projects as listed below are eligible for incentives, and concessions under the Andhra Pradesh Tourism Policy 2024- 29.

S No	Tourism Project	Description	Location
1.	**Heritage Hotel**	Classified Heritage hotels as per the guidelines of Ministry of Tourism, Government	Across the State
2.	**Hotels /Resorts/ Budget Hotels**	a) **Hotels**: Classified as 3 star and above category Hotels as per guidelines of Ministry of Tourism (MoT). b) **Resorts**: Classified as 3 star and above category accommodation with 10+ rooms and at least 4 recreational facilities such as games, pools, or health clubs c) **Time-Sharing Resorts**: Classified as 3 star and above category properties with shared ownership and scheduled exclusive usage periods d) **Motel**: Accommodation on highways with 10+ rooms, restaurant, and essential amenities and the land cost should not be more than 20% of FCI e) **Budget Hotels**: Accommodation with 10+ rooms, restaurant, and essential amenities and the land cost should not be more than 20% of FCI f) **Hospitality Park**: Clusters of tourism units over 100 hectares, on private/ government land.	Across the State
3.	**Eco-Hut / Camp / Tented Accommodations**	Min. land 0.5 acres and Min rooms /tents/ camps: 03, as per the Standards set by the Andhra Pradesh Tourism Department with Scientific Waste Management facilities a) **Mud Cottages**: Earth-based structures, offering rustic accommodation. b) **Log Huts/Cottages**: Wooden accommodations harmonized with	Within the focus tourism destination

S No	Tourism Project	Description	Location
		natural surroundings. c) **Tourist Villas**: Villas with kitchenette, and entertainment facilities d) **Tented Accommodation/Glassy Pods**: Fixed tents with attached toilets, operational for 90+ days/year for 5 years with a min EFC of INR 1.0 Crore	
4.	o **Joint Forest Management Committee (JFMC): Community-led sustainable forest management for ecotourism, involving conservation and local engagement.** o **Village Committees: Local bodies managing resources and promoting community-based tourism.** o **Youth Hostel/Youth Clubs** o **Serviced Apartments: Tourist accommodations**	a) **Joint Forest Management Committee (JFMC)**: Community-led sustainable forest management for ecotourism, involving conservation and local engagement. b) **Village Committees**: Local bodies managing resources and promoting community-based tourism. c) **Youth Hostel/Youth Clubs**: Shared accommodations with 10+ beds, aimed at budget-friendly tourism. d) **Serviced Apartments**: Tourist accommodations with a kitchenette, 3+ apartments, and additional recreational facilities. All the above facilities shall meet the standards set by APTA	Within the focus tourism destination
5.		a) **Beach Shacks**: Temporary, eco-friendly seasonal structures for tourists, as per CRZ norms	Within the focus tourism

S No	Tourism Project	Description	Location
	Rural and Urban Homestays and B&B / Pilgrimage Dormitories/ (Dharamshala's and ano Ashrams) /Beach Shacks	b) **Homestays/ Bed & Breakfast:** • The Homestay/ B&B establishment shall have a minimum of 1 (one) lettable room (2 beds) and a maximum of 6 (six) lettable rooms (12 beds). • The owner of the Homestay establishment along with his/ her family shall be physically residing in the same establishment. • The owner/ promoter of the B&B establishment shall not reside at the establishment, but a designated agent/ operator manages the establishment premises for providing the necessary hospitality services to the guests. • The Homestay/ B&B establishment shall be free from any dispute. The Homestays / Bed & Breakfast and Beach shacks registered with APTA and after meeting the quality standards and safety & Security measures are only eligible	destination
6.	**Food & Beverages**	a) **Restaurants** - Minimum of 100 covers and Restaurant with kitchen as per classified guidelines offering food, parking, restrooms etc. b) Gourmet and Specialty Restaurants that showcase the local cuisine, Food Markets and Artisanal Shops where tourists can buy local grown products handmade confection. c) Culinary Cruises with onboard cooking classes, themed dinners which reflects state culture and food. d) **Wayside Amenities**: Facilities on highways offering food, parking, restrooms, and medical services with land cost not more than 20% of FCI	Within the focus tourism destination
7.	**MICE /Convention Centre/Destination wedding**	a) **MICE/Convention Centre**: Facilities for events, with 1,000+ seating capacity, parking, and certifications.	Across the State

8.	**Entertainment & Recreation**	a) **Theme Park**: Specially oriented towards tourism in which land scaping, structures and attractions are based on one or more specific themes such as jungle wildlife and fairytales, mythology etc. with amenities, excluding mall-based projects min 5 acres with Min. EFC INR 10.00 Crore b) **Water Park**: Recreational facility with 5+ water sites on 5 acres, handling 100+ slides simultaneously. c) **Amusement Park**: Permanent facility with at least 8 amusement rides on 20,000 sqm. area.	Across the State

S No	Tourism Project	Description	Location
9.	**Arts, Crafts and Cultural Centre**	a) Arts and Cultural Centre: Facility for artisans, exhibitions, performances, and cultural events, with a minimum exhibition area of 2,500 Sqft. b) State-of-the-Art, AR-VR Zones, 7 D and above Experience, Cultural Centre / Amphitheaters / Theatres / Art Galleries/Viewing Gallery showcasing the art, craft, heritage and culture with a Min EFC of INR 1.00 Crore c) Light & sound/Laser shows with minimum seating arrangement for 50 d) GPS guided Audio /video guided services, navigation of the destination in multiple international and Indian languages, based on the need	Within the focus tourism destination
10.1	**Ropeway**	**Ropeways/Cable Cars**: Eco-friendly transportation with safety measures and tourist facilities.	Places of Tourism Importance

11.1	**Wellness Resort/Medical Tourism**	a) Medical Tourism Units: Facilities offering treatments like yoga, Ayurveda, spas, and wellness services. b) Wellness/Health Farm: Accommodation with 8+ rooms, recreational facilities, and health-focused activities in pollution-free environments	Within the focus tourism destination
12.1	**Oceanarium / Aquarium**	Unit engaged in display of aquatic life to tourists with minimum investment in Eligible Capital Assets (of oceanarium / aquarium component): INR 10 Crore	Within the focus tourism destination
13.1	**Golf Course**	Golf Course: Minimum 9-hole facility with Min 25 acres	Within the focus

S No	Tourism Project	Description	Location
		Minimum area of club house: 5,000 Sqft. Minimum number of guest rooms: 2 Minimum facilities: Restaurant, indoor sports and common toilets.	tourism destination
14.1	**Plantation/Farm Tourism Projects/ Botanical Gardens**	Minimum land area of Plantation:5 acres Minimum built-up area: 5,000 Sqft. Minimum number of guest rooms: 5 a) **Rural Tourism Unit**: Accommodation showcasing rural life, art, and heritage, with a minimum of 5 rooms and a reception area. b) **Agro Tourism Unit**: Accommodation on/near working farms offering tourism experiences like farm tours and activities such as agriculture, horticulture, or dairy farming, with a 5 minimum of lettable rooms. c) **Global Tourism Village**: Development of destinations with global appeal through infrastructure, culture promotion, and sustainable practices. d) **Botanical Gardens:** Having a variety of botanically rich plantation, medical herbs, fruits, tea, spices, etc.	Across the State

15.1	**Museums/ Planetariums**	A structure built to conserve and/ or exhibit work of art, science, history, culture and/or heritage in a covered premises. Minimum built-up area: 20,000 Sqft.	Across the State
16.1	**Adventure Tourism Project**	a) **Adventure Sports Competition:** Events at international, national, or state levels, recognized by competent authorities, as per MoT guidelines b) **Adventure Tourism Unit:** Projects offering risk-based activities with trained staff, equipment, and safety measures. Categories: (1) Land-Based (e.g., trekking, wildlife safaris), (2) Water-Based (e.g., rafting, kayaking), (3) Air-Based (e.g., hot air ballooning) as per MoT guidelines c) **Aero Sports** – operators with valid license from MoCA. Approved standard	Across the State

S No	Tourism Project	Description	Location
		copter all regulatory norms and the pilot must have commercial license d) **Glamping and Camping** Organizing Glamping and Camping for a troop of minimum 10 persons e) **Stand-up paddleboard (SUP)** Organizing SUP activities in backwaters f) **Obstacle course races** (OCRs) Organizing adventure challenges offering a mix of endurance, strength, and agility tests	

17.1	**Sea Cruise Tourism**	"Cruise tourism project" shall entail procurement and deployment of cruise vessels and adequate manpower & hospitality services for operations of a domestic cruise service, with: Minimum number of cruise vessels: 1 Minimum capacity of cruise: 350 pax, excluding crew Minimum number of guest rooms in the cruise vessel: 100 Minimum facilities on the cruise vessel: Gym, Swimming Pool, Restaurant, Bar, Open deck vessel should be built as per internationally accepted safety standards. The route for cruise travel shall have both start and end points within the Andhra Pradesh	Within the focus tourism destination
18.1	**House Boats/ Cruise boats / Yachts.**	House Boats with Two /Three / Four Bedroom, Dining Hall, Living area, Kitchen	Within the focus tourism destination
19.1	**Caravan /Caravan Park**	"**Caravan Park**" designated places where Caravan can be parked and can stay overnight in the designated places providing basic amenities, security measures	Across the State

S No	Tourism Project	Description	Location
20.2	**Seaplane and Heli Tourism**	Tourism activities using helicopters for sightseeing and accessing remote areas.	Across the State

21.2	**In bound tour operators /Travel agents**	The approved Tour and Travel Operators working or international inbound tourist operators approved by MoT	Across the State
22.2	**Souvenir shops**	More than 50% of the products sourced from local manufacturers or artisans with min 1000 Sqft.	Within the focus tourism destination
23.2	**Heritage Walks**	Heritage walks are a way to explore the history of a city/town/village.	Within the focus tourism destination
24.2	**New Tourism Start-ups**	Innovative ventures offering unique experiences like eco-tourism and tech-enabled travel solutions	Within the focus tourism destination
25.2	**Under water Museum**	Submerged exhibits blending art, marine life, and conservation	Within the focus tourism destination
26.2	**Artificial reef and submarine**	Marine habitats for diving and snorkelling, with submarines enabling underwater exploration	Within the focus tourism destination
27.2	**Handloom and Handicraft**	Handloom and Handicraft shops/outlets with more than 75% of the products sourced from local manufacturers or artisans with min 1000 Sqft.	Within the focus tourism destination
28.2	**Hospitality Parks**	Development of parks comprising of cluster of tourism & hospitality related units (concept similar to APIIC Industrial Areas) with a minimum of 100 Acres.	Within the focus tourism destination
29.3	**Urban Tourism**	Waterfronts, Ancient Monuments and Statues, Historical Streets which are taken care by Tourism departments	Within the focus tourism destination
30.	**Cinematic**	Asset such as Film Studios, Film Cities, Film	Within the

S No	Tourism Project	Description	Location

3	**Tourism**	Exhibition Facilities, Permanent Sets for Film Shooting purposes. Film-Related Conventions where fans can meet actors, watch panels, and participate in activities related to their favorite films and franchises. Busking and street music festivals, Music retreats and workshops	focus tourism destination
Tourism Services			
31.3	**Educational Services**	Specialized Hotel Management Institute, Food Craft Institutes, Hospitality Management Colleges/ Institutes/ University to train the local youth	Within the focus to fill the employment demand-supply gaps
32.3	**Skill Development**	Tourism Training centers at the proposed circuits. Skill development institutes focusing on Hotel, Food service Management, Kitchen Management, Ticketing, cargo management, tour operation, International Tourism, Ticketing, cargo management, tour operations, Adventure and MICE Management and others Dedicates training centers for Windsurfing, dinghy sailing, water-skiing, kayaking, Maintenance, life saving, rescue and equipment operations and other courses decided by Government from time to time.	Within the focus to fill the employment demand-supply gaps
33.3	**Dark Sky Preserves**	Offering guided night walks and educational programs about the importance of preserving dark skies.	
34.3	**Any other Activity**	Any other activity as decided by the Government from time to time	

The project-wise eligible incentives are as per the Annexure -1

4. Computation of Fixed Capital Investment

Fixed capital investment definition shall include investment in Land, Building, Plant, Machinery equipment Electrification, Installation and Furniture and Fixtures each of which are as defined below.

4.1. Land

4.1.1. Cost of land required for the successful working of the new Tourism enterprise would normally be computed by considering value of five times the plinth area of the building constructed for the tourism projects and not exceeding the approved project cost. However, in respect of Enterprises/projects where the open land requirements would be large due to the specific nature project, DIEPC/SLC may consider allowing land in excess of 5 times of plinth area on case-to-case basis. However, cost of site levelling, clearance, laying of roads, etc. will not be considered for capital cost.

4.1.2. Lease/Sale deed should be registered in the name of Enterprise / Company / proprietor as the case may be, for sanction of any incentives / concessions. In case of other than proprietary firms' lease / sale deeds should invariably be in the name of the unit/ enterprise. Lands inherited would not be considered for capital cost computation.

4.1.3. Stamp duty and Transfer duty component will not be considered while computing the Fixed Capital Investment.

4.2. Buildings and Structures

4.2.1. The value of buildings /structures/ constructions / Furniture/ Fixtures will be limited to the approved project cost. Values of leased building will not be considered. Cost of buildings will be computed as per the APSFC approved rates of construction / year of construction or the actual cost, whichever is lower. The items of civil works which are permitted for computation towards eligible cost are:

a. Main project Buildings and Structures
b. Any other civil works critical for operationalizing the activity
c. Office room
d. Cooling water towers
e. Boiler shed and generator room.
f. STP
g. Overhead Tank and pump house and sump.
h. Bore-wells
i. Lobby/lounge
j. Open Restaurants Bar
k. Shopping area
l. Green Aesthetics
m. Banquet / conference halls
n. Health club/ Business Centre /Swimming pool
o. Facilities for the differently abled guests
p. Fencing and Gate.
q. Architect fee and supervision charges.
r. Compound wall
s. Workers' rest room
t. Cycle / Vehicle parking
u. Security Shed and
v. Toilet room and sanitary fittings

4.2.2. The total value of items at (p) to (v) and similar items shall not exceed 10% of the total value of civil works. Total value of the civil works means items (a) to (o) only (within the approved project cost).

4.3. Plant and Machinery

4.3.1. Value of plant, machinery and equipment installed and the value of tools (other than consumables), pollution equipment etc. necessary for operation of the approved line of activities will be taken into account. Leased plant, Machinery and equipment are not eligible for incentives.

4.3.2. Enterprise/Company setup with total second-hand machinery would not be eligible for any incentives/concessions. However, in case of Enterprise/Tourism Project setup with imported machinery, value of 100% imported secondhand plant, machinery and equipment will be considered as new indigenous machinery, if it is imported directly by the Tourism Enterprise. In case of indigenous secondhand machinery purchased by the Tourism Enterprise, such value should not exceed 25% of the total value of new plant and machinery. The value of indigenous secondhand machinery will not be computed towards eligible Fixed Capital Investment for incentives.

4.3.3. To decide the percentage of secondhand machinery, market value as certified by C.A. will be considered, subject to such machinery having a minimum of further eight (8) years life for MSMEs and sixteen (16) years for Large and above Industries certified by a Licensed Engineer. New Enterprise/Tourism Project setting up with a mix up of new / secondhand machinery shall be subjected to these norms.

4.3.4. Expenditure on Technical Consultancy / Feasibility study including turn-key charges will be considered towards the Fixed Capital Investment, provided they are part of the approved project cost, capitalized and certified by a C.A., but limited to 10% of the total cost of plant machinery and equipment installed.

4.3.5. The value of plant, machinery and equipment procured by new Tourism Enterprise from APSFC / A.P. Tourism Development Corporation / Nationalized Banks pertaining to disposed off Enterprise/project will be considered, provided such machinery has not enjoyed any incentives under any of the earlier incentive schemes.

4.3.6. Only depreciated value of such plant, machinery and equipment, as certified by C.A. subject to such machinery having a minimum of further eight (8) years life for MSMEs and sixteen (16) years for Large and above Industries certified by a Licensed Engineer, will be taken into account for computing towards eligible Fixed Capital Investment.

4.3.7. In respect of new Tourism Projects/ Enterprises setup in the premises belonging to disposed off Enterprises from any Financial Institution / disposed off enterprises/industries, if the earlier Enterprises availed incentives, only new assets created with fresh investment would be eligible for incentives.

4.3.8. Value of self-fabricated machinery by the new Tourism Enterprise/Company will have to be certified by a Chartered Engineer or Engineer of the term lending institution concerned for the purpose of computing the eligible Fixed Capital Investment. Diesel Generator cost would be considered, while transformer cost is not allowed for computing towards Fixed Capital Investment.

4.4. Electrification and Installation

4.4.1. The cost involved in electrification, wiring, installation of cables, bus bar, electrical panels (not mounted on individual machines), Circuit breakers etc. which are necessarily to be used for providing electrical power for use will be taken into account.

4.4.2. The cost of installation and Erection of plant & Machinery and balancing equipment etc. will be taken into account for assessment

4.4.3. The detailed valuation of plant and machinery and balancing equipment, electrification & Installation etc. shall be made in proforma prescribed at **Annexure-7**. APTA may authorize competent officers/ Engineers for assessment. The authorized officers /

engineers may use the valuation report submitted by the applicant and perform field visit for assessment and furnish the report in the aforesaid format.

4.5. Furniture and Fixtures

4.5.1. The detail of valuation of the Furniture and Fixture shall be done on the basis of actual invoice duly supported by detail of payments & certificate of the registered valuer.

4.5.2. Furniture and Fixture are found to be in use / working in the premises of Tourism unit. However, the cost of furniture should not exceed 5% of the fixed capital cost.

4.5.3. Valuation of Plant & machinery, furniture fixtures, balancing equipment and all other fixed assets shall be as per the **sub section 2 of Section B**.

4.6. Items not computable towards fixed capital investment

4.6.1. Working capital, raw material, stores and all consumables including spare tools, etc.

4.6.2. Value of the Motor Vehicles (except those which are critical for operationalizing the Tourism Activity as decided by District Industrial and Export Promotion Committee /State Level Committee)

4.6.3. Pre-operative expenses, advances, expenditure not supported by payment of bills wherever necessary.

4.6.4. Second hand Furniture and Fixtures will not be considered for the incentive.

5. General Guidelines

5.1. Tourism Enterprises with line of activity listed in **Annexure-1** are eligible for claiming various incentives as per the Policy.

5.2. Unless otherwise explicitly specified, the claim applications filed after six months of DCO but before one year from the specified date as defined for sanction of incentives will be treated as belated claims and are eligible for 50% of all the incentives. All claims filed beyond one year are not eligible for any incentives, unless explicitly exempted. In case any claim application is received beyond one year after commencement of operation, it will be considered on case-to-case basis as per specific Government instructions.

5.3. All eligible Tourism Projects having leased premises, should furnish a registered lease deed for a minimum eight (8) years period for MSMEs from the DCO, and others (Large, Mega, Ultra Mega) should furnish a registered lease deed for a minimum eight (8) to 16 years of operation period from the DCO, as the case may be. In case of Tailor-made incentives granted by Government, the duration of lease deed period requirement shall be 1 year higher than the period of incentives granted as per the G.O.

5.4. In case of Enterprises set up by Women/BC/SC/ST/specially abled entrepreneurs, transfer of ownership is not permitted. However, transfer from one Women/BC/SC/ST/ specially abled entrepreneur to another Women/BC/ SC/ST/ specially abled entrepreneur is allowed with the prior approval of APTA subject to condition that ultimately 100% shareholding of the Women/BC/SC/ST/specially abled entrepreneur is protected / maintained.

5.5. In case of land and building purchased from existing Enterprise which has availed incentives, the land and building cost will not be considered as part of Fixed Capital Investment. In case if the original unit has not availed incentives on land and building, the cost of the land and the depreciated value of building will be considered as part of Fixed Capital Investment. A certificate on the depreciated value of building and quality & life of the building by chartered Civil Engineer (**Annexure-6**) are to be submitted along with the application.

5.6. Tourism Enterprise setting up a new Tourism Enterprise with separate identifiable investment within the same land of the unit with compound wall separating the two units having separate entry/out gate are also eligible for incentives. The words 'SEPARATE IDENTIFIABLE INVESTMENT' means that the two units (existing and new) should not have any operation linkage with the existing Tourism operations, such as using common transporting of products. The new unit should be in a separate building/shed, should maintain separate books of accounts and the project should be appraised independently by financial institution as a viable project in case of aided units. In case of self-financed units, Approved Project Cost will need to be certified by Chartered Accountant / Chartered Engineer empaneled by the Government of Andhra Pradesh, and the cost of the individual elements should be validated by the latest audited financial statements of the firm.

5.7. A new project will not, however, be regarded as a "Separate Identifiable Investment" if the utilities of the existing Enterprise like water, electricity without separate main meter (no sub-meter), steam, and pollution control systems, packaging etc. are extended to the new Enterprise/Tourism Project. Equipment bills and sale bills shall be maintained in the name of unit I and unit II etc. and the same should be reflected in the annual financial statements separately.

5.8. In case of any doubt/ambiguity in deciding the "Separate Identifiable Investment" the decision of SLC is final.

5.9. If any existing Tourism Enterprise setting up a new Tourism Enterprise with Separate Identifiable Investment for the same end product/new product at different location in the same name it will be treated as new Tourism Enterprise (Separate Identifiable Investment) for the purpose of sanction of various incentives, even though there is no separate GST registration number and separate marketability, since the Commercial Tax Department is issuing only one GST Registration number for one dealer even when they have more than one Enterprises/projects within the State. However, they must maintain separate books of accounts for each location.

5.10. Expansion/Diversification Enterprise /Tourism Project should also obtain all the statutory/ required approvals.

5.11. All the entrepreneurs should have Permanent Account Number (PAN) and should regularly file the Income Tax Returns in the name of the legal entity i.e. proprietor in the case of sole proprietorship, firm in case of partnership and in the name of the company in case of Private Limited companies etc.

5.12. **The detail to be submitted by the Entrepreneur**

a. Aadhaar number shall be required for Udyam Registration.
b. The Aadhaar number shall be of the proprietor in the case of a proprietorship firm, of the managing partner in the case of a partnership firm and of a karta in the case of a Hindu Undivided Family (HUF).
c. In case of a Company or a Limited Liability Partnership or a Cooperative Society or a Society or a Trust, the organization or its authorized signatory shall provide its GSTIN and PAN along with its Aadhaar number.
d. The units must possess Professional Tax Registration, unless otherwise exempted, as per the existing rules/regulations.
e. For Transport sector units, installation of GPS on the vehicle is mandatory.

5.13. **The following details are required to be provided based on the type of**

enterprise Company

Details	Sole Proprietorship (In the Name of)	Partnership Firm (In the Name of)	Pvt. Ltd / Public Ltd. / Society / LLP / etc. (In the Name of)
GSTIN	Name of the Enterprise	Name of the Enterprise (Partnership firm)	Name of the Legal Entity
Aadhaar	Name of the Entrepreneur (Proprietor)	Name of the Managing Partner of the Partnership Firm	Name of the Managing Director/Chief Executive Director
PAN	Name of the Entrepreneur (Proprietor)	Name of the Firm	Name of the Legal Entity

5.14. **Change of Constitution/ Management/ Name or Style or Nature of Tourism Enterprise/ Project**

5.14.1. Where an enterprise after having availed any incentive/concession as per the policy, intends to change its constitution, management, name or style within the first Eight (8) years for MSME enterprises and Eight (8) to Fifteen (15) years for Large and above enterprises from the DCO, such entity shall seek the approval of DIEPC or SLC, as the case may be, by producing documents.

5.14.2. Obtain the No Objection Certificate (NOC) from the financing institutions concerned in respect of aided Enterprise/Tourism Project.

5.14.3. Submit affidavit about the Management change and details of the new promoters and directors.

5.14.4. Produce Certificate of incorporation from Registrar of Companies (ROC)/ Registrar of Firms/other competent authority along with Memorandum of Association & Articles of Association in the case of a company and similar documents as applicable in case of other concerns, immediately on change of constitution, change of name or style etc.

5.14.5. Submit any other relevant document/details as the DIEPC/SLC may deem necessary.

5.15. **Restriction of Transfer/Sale of Assets**

5.15.1. Wherever an enterprise has availed incentives/concessions under the policy such an entity shall not be allowed to transfer/sell its assets which have been considered while sanctioning the incentive/concession within the first Eight (8) years for MSMEs and eight (8) to Fifteen (15) years for Large and above enterprises from the DCO.

5.15.2. In case due to reasons beyond the control of the enterprise/promoters it becomes inevitable to windup operations of the unit or exit the business, exemption in the above stipulation may be agreed to by the SLC subject to appropriate conditions including remittances of full or part of the value of the incentives availed.

5.15.3. The number of years operated after DCO shall be the criteria in this regard.

5.16. **Lease of Enterprise/Project**

5.16.1. Tourism Enterprise that has availed incentives/concessions and whose management is not able to run the Enterprise/Project and intends to lease out to other management within the first eight (8) years for MSMEs and eight (8) to Fifteen (15) years for Large and above enterprises from the DCO, such enterprises shall obtain the (NOC) from the financing institutions concerned in respect of aided Enterprise/Project before seeking the approval of DIEPC or SLC, as the case may be.

5.16.2. All enterprises which have availed incentive/concession under the Policy shall be required to seek prior approval of DIEPC (for MSMEs) or SLC (for Large and above enterprises) for leasing out their facilities.

5.17. Change of location of Tourism Enterprises sanctioned incentives/ concessions

5.17.1. Any aided enterprise/project proposing to shift their location within the district during the continuous operation period shall obtain NOC from the financing institution concerned before seeking approval of DIEPC/SLC.

5.17.2. Self-financed enterprises shall be required to seek approval from DIEPC/SLC.

5.17.3. In case of MSME, the respective DIPEC shall have the authority to grant the approvals for shift of location to any part of the state.

5.17.4. In case of Large and above enterprises, SLC shall have the authority to grant the approvals for shift of location to any part of the state.

5.17.5. It shall be an irrevocable obligation on the part of the enterprise to provide documentary evidence/proof regarding the shifting of location of operation once such shifting has been affected.

5.17.6. No enterprise that has availed incentive/concession under this policy shall be allowed to shift its operations outside the state during the continuous operation period. Any violations to this clause, incentives released shall be recovered from the enterprise under Revenue Recovery Act (or any act applicable).

5.18. Merger/Amalgamation of Tourism Enterprise

5.18.1. Approval of the SLC is necessary for merger/amalgamation of one or more enterprises/projects in case at least one among such enterprise/project has availed incentive/concession under this policy.

5.18.2. In all such cases, application shall be submitted by the enterprise/project to the CEO, APTA through DTO of the concerned along with the necessary orders of appropriate forum under Companies Act, NOC from the Financing Institution, amended LI/IL/IEM and Incorporation Certificate from the Registrar of Companies (RoC).

5.18.3. The Partnership Firm shall submit NOC from their Financing Institution and Firm Registration certificate generated by competent authority. The Proprietary concerns shall submit NOC from the Financing Institution.

5.18.4. The enterprise/project concerned shall be liable to submit any other documents than those mentioned above, as the SLC may deem necessary for its consideration before providing approval for the merger/amalgamation.

5.19. Change of Line of activity/inclusion of Additional line of activities

5.19.1. If an Enterprise/project starts new eligible items without any additional equipment, with the same structures /civil works, then such items shall be permitted to apply for any incentive within the period specified in the policy, from

the DCO of the original product.

5.19.2. They should obtain prior approval from DIEPC in respect of MSMEs and SLC in respect of Large and above enterprises before taking up operation of such new items respectively to be able to apply for any incentives as applicable under the policy.

5.20. **Continuous Operation**

5.20.1. Continuous Operation means continuous working of a Tourism Enterprise engaged in the activity for the approved lines for a minimum period of eight (8) years for MSMEs and eight (8) to Fifteen (15) years for Large and above Enterprises without any break in operation.

5.20.2. The Tourism Enterprises obtaining incentives should be in continuous operation for a period of eight (8) years in respect of MSMEs and eight (8) to 15 years in respect of Large and above Enterprises from the DCO failing which all incentives/concessions sanctioned are liable to be cancelled and the incentives/concessions already availed are liable for recovery.

5.21. **Break in Operation**

5.21.1. If any Tourism Enterprise is not in operation/working for more than 90 days continuously, then the Tourism Enterprise shall be treated as break in operation and not in continuous working.

5.21.2. Break-in-operation up to a period of three (3) years due to the reasons beyond its control such as shortage of raw-materials resources, power and change of management, fire accidents natural calamities and any force majeure incidence etc. may be condoned by DIEPC in case of MSMEs and SLC in case of Large and above enterprises on merits.

5.21.3. Any break-in-operation will result in extending the continuous operation period requirement, which is eight (8) years for MSMEs and eight (8) to Fifteen (15) years for Large and above enterprises, by the period of such break. This condition is not applicable for seasonal Tourism Enterprises as defined by the Department.

5.21.4. DTO of the concerned District should monitor the progress of these Enterprises and submit report to the CEO, APTA on a half yearly basis.

Section B: Incentive Application Procedure

1. Procedure for claiming various incentives

1.1. The entrepreneurs who wish to avail incentives have to file separate claims for each of the incentives they are eligible for through online incentive portal at "Apply for Tourism Incentives" on the website "www.apindustries.gov.in" invariably within the stipulated time frame as prescribed in this document.

1.2. All claims requested shall be within one policy period only. One claim cannot be requested under more than one policy periods.

1.3. All the enterprises (projects, service, and transport sector) should have professional tax registration and should pay the professional tax as per G.O.Rt.No.664 Revenue (Commercial Taxes-II) department Dt. 24.08.2020.

1.4. Any Enterprise/Company going for expansion/diversification, should submit the claim application separately subject to conditions stipulated in definitions 2.15 & 2.16 otherwise the Enterprise/project will be treated as original Enterprise/project and the incentives/concessions will be considered from the DCO of the original Enterprise/unit.

1.5. All enterprises must fill Common Application Form (**Annexure-2**) and file other corresponding forms and certificates as applicable, in the incentives portal.

1.6. In case of MSMEs investment declared under Common Application Form, to the extent of investment made for the current unit, shall be considered for deciding the applicability of incentive quantum under Micro, Small or Medium Category.

1.7. To extent possible, incentives portal shall be integrated with APIs of concerned line departments (including but not limited to GSTIN, Energy, Commercial Tax, Labor), to leverage features of Artificial Intelligence for self-computation of incentive/concessions, digital validation of documents submitted, fraud detection and online certification required for incentive claim submission.

1.8. The Unit holder must obtain all the necessary statutory approvals/permissions/ licenses for operating the unit.

1.9. All BC/SC/ST/Women/specially abled Entrepreneurs will have to clearly specify the category they are applying for Tourism approvals and claiming incentives clearly on online incentive portal, along with the necessary documentation as requested.

1.10. The overall incentive a company can claim, through combination of incentive packages offered to MSME, Large and above investments through AP Tourism Policy 2024-29 policy, shall not exceed 100% of FCI.

2. Procedure for sanction of Incentives

2.1. Scrutiny/Verification Committees (SVC) at the State Level and District Level are constituted for scrutinizing and recommending the claims for the incentives to the SLC/DIEPC respectively.

2.2. Committees at the State Level (SLC) and District Level (DIEPC) are constituted for sanction/rejection of claims for the incentives.

2.3. **Profession Tax:** Payment of Profession Tax is mandatory for obtaining

Tourism approvals/ licenses, renewals and for availing incentives as per the Andhra Pradesh Tax on Professions, Trades, Callings and Employment Act 1987. All entrepreneurs shall submit undertaking that they are paying the profession Tax to the Government. All inspecting officers should ensure and certify the payment of profession tax by the enterprises before placing any claims in the SVC and approved in DIEPC/SLC as the case may be.

2.4. On receipt of the first application of claiming incentives from the Tourism Enterprises (aided/self-financed), for sanction of incentives under the policy, the concerned RD and DTO should inspect the Enterprise/project/ unit and verify all the records/documents as per document check list provided at **Annexure-10** and provide recommendation in the inspection report format provided at **Annexure-11.**

a) MSMEs should be inspected jointly by Regional Director (RD) and District Tourism Officer (DTO) and submit the inspection report online.

b) Large, Mega and Ultra Mega projects should be inspected by the Director(IDG) and Regional Director concerned and submit the inspection report online

2.5. In either cases, aided or self-financed, the inspecting officers should verify all the construction, equipment, Furniture and Fixtures as per list with bills, payment proofs, validated with data from GST authorities and certify on the list of machinery as follows:

"Verified Construction equipment, Furniture and Fixtures. Found tallying with the list. Duly erected and put to use and is required for operating the approved lines of activities. There are no second-hand equipment items in the list".

2.6. If any second-hand equipment exists in the list, it can be certified accordingly.

2.7. If it is an aided Enterprise/Company, the financial institution & concerned Inspecting Officer should certify that

"This is to certify that from the above list of equipment & machinery Serial No. X to Y are new and Serial Number A to B are secondhand equipment."

2.8. Wherever there is a difference of opinion on the genuineness of equipment and machinery between financial institution (in case of aided enterprise/Tourism Project) or Chartered Accountant or Chartered Engineer (in case of self-financed enterprise/Tourism Project) and the departmental officer, the MSME unit may be ordered by District Collector for inspection by District Level Scrutiny-cum-Verification Committee (DSVC) after placing the issue before the DIEPC or by CEO, APTA for inspection by State Level Scrutiny-cum-Verification Committee (SSVC) after placing the issue before SLC in respect of Large and above units.

2.9. In case of self-financed enterprises/Company, where validation of bills/machinery of units need special investigation, District collector in case of MSME enterprise claims and CEO, APTA in case of Large and above enterprise

claims can constitute an ad-hoc joint inspection committee with competent authorities for fast disposal of claims.

2.10. The inspecting officers are solely and severally responsible for the inspection and they should upload the inspection reports within 48 hours.

2.11. Inspection report will be made available to the entrepreneur through his/her login.

2.12. If the entrepreneur doesn't agree with the inspection report, he/she can appeal within three months of publication and uploading the inspection report.

2.13. The DIEPC Committee shall consider the recommendations from district SVC in case of MSMEs, SLC committee shall consider the recommendations from State SVC in case of Large and above enterprises and shall take appropriate decision including sanction or rejection of the claims.

2.14. For Micro, Small and Medium Enterprises appellate authority is District Collector, and for Large and above enterprises, the appeals are submitted to CEO, APTA.

Service Level Agreement (SLA) for sanction of Incentives

2.15. RD office along with DTO will receive and process claim applications strictly as per seriatim and ensure placing the same before the district SVC and DIEPC in respect of Micro, Small and Medium cases within 100 working days.

2.16. In respect to Large and above enterprises, RD shall forward the claim applications along with inspection report along with recommendations to CEO, APTA. The authorities at APTA, shall process claim application strictly as per seriatim and place the same before state SVC and SLC within 100 working days.

2.17. File processing hierarchy for all MSMEs at District level:

Movement of file	Max. no. of days
RD & DTO to SVC completion	40
SVC to DIEPC	30
Post sanction by DIEPC, RD to Issue of sanction proceedings	30
Total	**100**

2.18. File processing hierarchy for Large and above enterprises at State level:

Movement of file	Max. no. of days
RD and DTO to CEO, APTA	30
CEO, APTA to SVC	30
SVC to SLC	30
Post sanction by SLC, Dy CEO to Issue to sanction proceedings	10
Total	**100**

3. Procedure for Inspection of enterprises

3.1. The concerned inspecting officers shall inspect the enterprises once in six months after first inspection / from the date of previous inspection in case of Micro and Small Enterprises and once in a year in case of Medium and above Enterprises.

3.2. The performance reports shall be obtained from the unit during the inspection in the prescribed format and the same shall be uploaded in the portal.

3.3. The claims received further shall be processed based on the earlier inspection / performance report filed earlier without inspecting the unit physically.

3.4. These performance reports shall also be utilized for analyzing the efficiency / performance of the unit and for facilitating other benefits if any.

4. Composition of Committees for Sanction of Incentives

4.1. District Level Scrutiny-cum- Verification Committee

4.1.1. The District Level Scrutiny-cum-Verification Committee (SVC) of Industries department shall be utilized for scrutinize various incentive claim applications from eligible MSMEs category tourism enterprises, having representatives from Tourism Department and make recommendations to the DIEPC regarding sanction of incentives.

4.1.2. The District Level SVC shall comprise of the following members -

S N	Committee Members	Role
1	General Manager/DIO, District Industries Centre	Chairman
2	Regional Director, Tourism Department	Co- Chair
3	Manager, A.P. State Financial Corporation of concerned district	Member
4	Zonal Manager, A.P. Industrial Infrastructure Corporation concerned District or his nominee	Member
5	District Registration & Stamps, Revenue Department or his nominee	Member
6	Representative of AP Food processing Society	Member
7	Representative of AP MSME Corporation	Member
8	Representative of AP Technology Services	Member
9	Representative from DISCOM concerned	Member
10	Assistant Commissioner (ST), Commercial Taxes Dept. or his nominee	Member
11	Lead District Manager or his nominee	Member
12	Representative from Transport Department	Member
13	Deputy Director/Assistant Director/DTO concerned	Member- Convener

4.2. District Industries and Export Promotion Committee on Incentives (DIEPC)

4.2.1. The Regional Director shall send the recommendations of district SVC to GM/DIC of the concerned District, to place the proposals before DIEPC, being the convenor of the meeting.

4.2.2. The DIEPC committee shall consider the recommendations of district SVC and shall take appropriate decision including sanction or rejection of the claims of

micro, small and medium enterprises (as defined in the Policy).

4.2.3. The Regional Director shall forward the proposals of Large and above proposals along with the joint inspection report to APTA.

4.2.4. The committee shall comprise of following members.

S N	Committee Members	Role
1	District Collector	Chairman
2	Regional Authority of Directorate General of Foreign trade	Member
3	Representative of regional office of MSME and/or representative of MSME-DFO as necessary	Member
4	Representative from Sector specific Export Promotion Council	Member
5	Representative from Quality and Standards implementation body for products/services	Member
6	Representatives from sector specific Ministries from GoI (Agriculture, Fisheries, Mines & Geology, Drugs & Pharmaceuticals, Horticulture & Food Processing etc.,)	Member
7	Representatives from sector specific Ministries from State Govt. as necessary	Member
8	Representative from Commercial Taxes Department/GST	Member
9	Representative from Road Transport Authority	Member
11	Deputy Chief/ Inspector of Factories Dept	Member
12	Environmental Engineer, APPCB	Member
13	Representative from Marketing Dept	Member
14	Superintendent Engineer / Divisional Engineer, APTRANSCO/ DISCOMs	Member
15	Zonal Manager, AP Industrial Infrastructure Corporation	Member
16	Sectoral agencies specific to Product identified in each District (NABARD etc.,)	Member
17	Representative from Social Welfare Dept.	Member
18	District Panchayat Officer	Member
19	Commissioner, Municipality / Urban Development	Member
20	Lead District Officer / Lead Bank Manager	Member
21	Five (5) representatives of Industrial/ Tourism Associations	Invitee
22	Representatives of any line Department/ Department of GOI or Expert as Special Invitee, wherever necessary	Member
23	Representative of AP Food Processing Society	Member
24	Representative of AP Technology Service	
25	General Manager, District Industries Centre	Member - Convener
26	Regional Director, APTA	Member Co-

		convener

4.3. State Level Scrutiny-cum-Verification Committee

4.3.1. The State Level Scrutiny-cum-Verification Committee (SSVC) of Industries shall scrutinize various incentive claim applications from eligible Large and above category Tourism enterprises, having representatives from Tourism Department and make recommendations to the SLC regarding sanction of incentives.

4.3.2. SSVC shall comprise of the following members –

S N	Committee Members	Role
1	Additional Director (Industries)	Chairman
2	Dy. Chief Executive Officer, APTA	Co-Chair
3	Nominee of Inspector General, Registration & Stamps, Revenue Department	Member
4	Nominee of The Chief Commissioner of State Tax, Commercial Taxes Dept	Member
5	Nominee from State Level Bankers Committee	Member
6	General Manager, A.P. State Financial Corporation, or his nominee	Member
7	Nominee of Managing Director, A.P. Industrial Infrastructure Corporation	Member
8	Nominee from CMD, A.P. Transco	Member
9	Nominee of CMD, APEPDCL, Visakhapatnam	Member
10	Nominee of CMD, APCPDCL, Vijayawada	Member
11	Nominee of CMD, APSPDCL, Tirupati	Member
12	Representative of AP Food processing Society	Member
13	Representative of MSME corporation	Member
14	Representative of AP Technology Services	Member
15	Joint Director- Incentives	Member- Convener
16	Director IDG , APTA	Member-Co Convener

4.4. State Level Committee on Incentives

4.4.1. The State Level Committee (SLC) on incentives shall scrutinize and sanction the claims of Large and above enterprises. The representatives from the government departments shall be at least at the rank of JD or above.

4.4.2. SLC on incentives shall comprise of the following members -

S N	Committee Members	Role
1	Commissioner of Industries	Chairman
2	Chief Executive Officer, APTA	Co-Chair
3	Additional Secretary/Joint Secretary/Deputy Secretary to Government, Finance & Planning (Fin. Wing) Dept., dealing with the subject	Member
4	Additional Secretary/Joint Secretary/Deputy Secretary to Government, Industries & Commerce Department	Member
5	Commissioner of Labour or his Nominee (above Joint Director)	Member
6	CEO, MSMEDC	Member
7	CEO, APFPS	Member
8	ED, APTS	Member
9	President of Federation of A.P. Chamber of Commerce and Industry	Member
10	The Chairman of Confederation of Indian Industry (CII)	Member
11	The President of Federation of A.P. Small Industries Association(FAPSIA)	Member
12	3 Association related to tourism and tourism activities	Member
13	President, Federation of the Small and Medium enterprises(FSME)	Member
14	President, Dalit Indian Chamber of Commerce& Industry(DICCI)	Member
15	President, Andhra Chamber of Commerce, Vijayawada	Member
16	President, ALEAP	Member
17	The Chairman, A.P. Spinning Mills Association, Hyderabad	Member
18	Managing Director, A.P. State Financial Corporation, Mangalagiri or his nominee	Member
19	Managing Director, A.P. Industrial Infrastructure Corporation, Vijayawada or his nominee	Member
20	Commissioner of Commercial Taxes or his nominee	Member
21	Commissioner of Tribal Welfare or his nominee	Member
22	Commissioner of Social Welfare or his nominee	Member
23	Commissioner of BC Welfare or his nominee	Member
24	Director, Commercial, APTRANSCO or his nominee	Member
25	Commissioner & Inspector General, Registration & Stamps, Revenue Department or his nominee.	Member
26	Member Secretary, APPCB or his nominee	Member
27	President, Dalit Industrial Association (DIA)	Member
28	President, SC-ST Chamber of Commerce & Industry	Member
29	General Secretary, Tribal Indian Chamber of commerce and Industry	Member
30	Commissioner, Transport or his nominee	Member
31	Chief Commissioner, Land Administration or his nominee	Member

32	Convener, SLBC	Member
33	Nominee of Canara Bank	Member
34	Nominee of State Bank of India	Member
35	Nominee of Union Bank of India	Member
36	Additional Director of Industries dealing with the subject incentives	Convener
37	Dy CEO, APTA	Co-convener

5. Powers of Scrutiny-cum-Verification Committees of DIEPC/SLC

5.1. After receipt of claim application, the Member-Convener will prepare the appraisal note for each case in the form prescribed for placing before respective Scrutiny-cum-Verification Committee for recommending to the SLC/DIEPC, as the case may be.

5.2. The Scrutiny-cum-Verification Committees will meet as often as required, but not less than once in a month. The Member - Convener will arrange to record the minutes of each meeting, get them duly approved by the Dy CEO at state level or Regional Director at district level and will be placed before SLC/ DIEPC respectively.

5.3. After receipt of Scrutiny-cum-Verification Committee recommendations, the Member- Convener of SLC/DIEPC will prepare the agenda note for placing before SLC/DIEPC for taking decision.

6. POWERS OF SLC AND DIEPC

6.1. The SLC and DIEPC will meet as often as required, but not less than once in two months in so far as sanction of incentives are concerned. The Member- Convener will arrange to record the minutes of each meeting, get them duly approved by the Chairperson and communicate attested copies to all the members.

6.2. The decisions of the SLC shall be final in scrutinizing, deciding the eligible investment, sanctioning the incentives in implementation of the Government Orders. However, SLC can also review the earlier decisions wherever necessary, regarding scrutiny and sanction within the framework of the policy. In case of any doubt/ambiguity on any issue or item covered by these guidelines for implementing the policies, the decision / interpretation of SLC will seek directions of the Government.

6.3. In view of delegation of powers to districts for scrutiny and sanction of claims in respect of MSME enterprises, a system of review and intervention on all pending claims beyond two months from the date of receipt of the proposal at the D/DTO will be reviewed by SLC and initiate appropriate action for concluding the proposals / claims. The CEO, APTA shall pick up a list from the sanctioned incentives to take up random inspections. SLC will select at least 20% of sanctioned claims by the RDs to cause random scrutiny of the files including visit of the unit to ensure a fair system of checks and balances.

6.4. The SLC has the powers to condone the Break-in-operation period of Tourism Enterprises up to three (3) years in respect of Large and above enterprises. Similarly, DIEPC has the power to condone the Break-in-operation period of

Tourism Enterprises up to three (3) years in respect of MSMEs. However, such Break-in-operation period should be due to the reasons beyond the control of the Management such as shortage of raw-materials, power and change of management, Fire accidents and natural calamities etc.

6.5. The SLC will review the working of the scheme and release of funds.

6.6. Any new line of activity/ other activities which are not listed can be encouraged with the proper scrutiny by DIEPC and recommend to SLC for clarification.

7. Work to be attended by the Member Conveners

7.1. State Level Committee On Incentives

a) Convening the SLC meetings, drawing up the minutes of the meetings and communicating these to the members with the approval of the Chairperson.

b) Disbursement of funds to the Enterprises/Industries sanctioned observing the chronological order of sanctions within the set pattern and norms approved by SLC, if necessary.

c) Arranging maintenance of records of sanctions / disbursements in the manner prescribed. The incentive sanction register should be in the form prescribed.

d) A Separate memorandum having claims beyond two months from the date of receipt of the proposal at the DICs shall be placed before SLC for review.

7.2. District Industries &Export Promotion Committee (DIEPC) on Incentives

7.2.1. Convening the DIEPC meetings, drawing up the minutes of the meetings and communication to the members and to the Chief Executive Officer (CEO) with the approval of Chairperson.

7.2.2. Maintaining necessary accounts and registers and furnish details as and when called for by the SLC / Commissioner of Industries and producing to the audit.

7.2.3. Prepare the list of claims applied, pending for processing, placed in SVC, and returned to the applicant for want of shortfall documents. The list shall be placed before SVC/DIEPC for review.

7.2.4. The incentive sanction register should be in the form prescribed.

7.3. Functions to be attended by Regional Director/ District Tourism Officer

7.3.1. Receiving and processing of claim applications strictly as per seriatim and to ensure for placing the same before the DSVC and DIEPC as per the Service Level Agreement limits specified in respect of MSME cases and forward the claim applications along with the inspection report to CEO, APTA in respect of Large and above enterprises, strictly as per seriatim, for processing of claims and placing the same before SSVC and SLC within SLA limits specified.

7.3.2. To initiate action to recover the incentives wherever warranted. In respect of Break-in operation of enterprise and break in partnership of ownership of the unit, the concerned DTO should monitor the progress of these Enterprises and submit report to the CEO, APTA as the case may be, on a half yearly basis.

7.3.3. The Regional Director shall receive online incentive applications of the Enterprise / project. The Regional Director should give access for downloading the online applications to the concerned Inspecting Officers DTOs on daily basis and the officers should visit the industry for obtaining application form and enclosures as per check list within 7 days. The Regional Director should review the cases

wherever there are delays beyond 7 days and place in the DIEPCs for review. In respect of Large and above Projects, the Regional Director along with DTO will Inspect and follow the similar procedure.

7.3.4. The Regional Director shall frequently review and track the progress on the district level dashboard for pendency of claims.

7.3.5. The CEO, APTA and Regional Director /DTO shall maintain a separate data on

a) Receipt of Incentive Applications

b) Sanctions

c) Receipt of funds and releases

7.3.6. All files pertaining to sanctioned DIEPC and SLC cases data must be kept for a period of 10 years and made available for inspection of audit / inspecting authorities. Files pertaining to audit objection if any, shall be kept in record till such objections are cleared/deleted from the audit paras.

8. Various Incentives and Application Procedure

8.1. Project Category Definition

The Government of Andhra Pradesh classifies tourism projects into categories based on their capital investment levels. This classification system ensures a structured approach to project evaluation, incentives, and policy support.

The categories are defined as follows:

S.no	Category	Capital Investment (in INR Crore)
1	**Micro**	Up to 1.0
2	**Small**	Above 1.00 ≤ 10.00
3	**Medium**	Above 10.00 ≤ 50.00
4	**Large**	>50 and up to 250 in 2 years
5	**Mega**	>250 – 500 in 3 years
6	**Ultra Mega**	>500 in 4 years

8.2. Investment Subsidy

8.2.1. All eligible Tourism Enterprises shall submit their claims in the prescribed application form given at **Annexure - 2A** for investment subsidy within six months from the DCO to the RD concerned, through Online Incentive Portal.

8.2.2. Investment subsidy shall be applicable to all eligible Tourism activities, as per the list appended at **Annexure-1**, subject to fulfilment of all conditions stipulated.

8.2.3. The investment subsidy will have four sections – (i) One time Incentives, (ii) Recurring Incentives, (iii) Special Incentives and (iv) Tailor Made Incentives. However, the tailor-made incentives for Mega and Ultra Mega projects will be sanctioned on a case-by-case basis by SLCC.

8.2.4. The subsidy shall be computed to the Enterprises as per the project cost approved by the Financial Institution in case of aided enterprises and by the Chartered accountant in case of self-financed enterprises.

8.2.5. Approved Incentive amount shall be disbursed in equal annual installments over the disbursement period for the respective category as tabulated below:

8.2.6.

S N	Category	Subsidy (as % of eligible (FCI)	Max. subsidy (INR)	Disbursement period
I.	General Category			
1	Micro	25%	25 Lakh	2 years
2	Small	25%	1.5 Crores	3 years
3	Medium	25%	7.5 Crores	4 years
4	Large	10%	10 Crores	5 years
5	Mega	10%	25 Crores	5 years
6	Ultra Mega	10%	40 Crores	5 years
II.	Special Category			
1	Micro	30%	35 Lakh	
2	Small	30%	1.6 Crore	
3	Medium	30%	7.6 Crore	
II.	**Speed of Doing Business Incentive**			
1.	Large	2% within 1 year 1% within 2 years		Along with General Capital Subsidy
2.	Mega	2% within 1 year 1% within 2 years		
3.	Ultra Mega	2% within 1 year 1% within 2 years		
IV.	**Known but Unexplored Gems /locations**			
1	MSMEs	5%		Along with General Capital Subsidy
2	Large and Above	5%		

Enterprises achieving DCO, within the standard investment period will be eligible for investment subsidy.

8.2.7. For Enterprises receiving DCO beyond standard investment period unless otherwise relaxed through a G.O, the incentive will be reduced by 0.5% for each month of delay in DCO from the standard investment period.

8.3. Special Incentives- Speed of Doing Business Incentive

8.3.1. The Special category enterprises, which means those units eligible for additional capital subsidy @2% on Fixed Capital Investment for commencing the commercial production within One (1) year and additional capital subsidy @1% on Fixed Capital Investment for commencing the commercial production within Two (2) year of the Government Order Issues in the name of the project by the Government.

8.4. Special incentives- Incentive for Geographic-spread

8.4.1. The Special category enterprises also eligible for additional capital subsidy @5% of the capital investment made in the projects in the location- 'Known but Unexplored Gems' on case-to case basis

8.5. Utility Services and Property Tax

8.5.1. The units shall also be eligible for availing industrial rate for the utility charges like

water supply charges, sewage tax, and property tax as reimbursement.

REIMBURSEMENT OF STAMPDUTY, TRANSFER DUTY & LAND CONVERSION CHARGES

8.5.2. All eligible Tourism Enterprises shall submit their claims in the prescribed application (**Annexure - 2B**) form given for reimbursement of stamp duty, transfer duty, on purchase of land meant for Tourism use, Stamp duty for lease of Land/Building and mortgages and hypothecations within six months from the DCO to the concerned RD, through Online Incentive Portal.

8.5.3. Stamp Duty and Transfer duty shall be applicable on purchase of land meant for Tourism use.

8.5.4. Stamp duty will be reimbursed only one time on the land/building and subsequent transactions will not be eligible for stamp duty reimbursement even in case of land purchases in open auction conducted by financial institution.

8.5.5. Stamp duty, Transfer duty on mortgages and hypothecations for lease of land/ building will be applicable to all eligible New Tourism Enterprises and Expansion/Diversification projects, subject to fulfillment of the conditions stipulated.

8.5.6. The above benefits shall be admissible up to five times of the plinth area of the project buildings constructed within the approved project cost. However, in respect of projects where the open land requirements would be larger due to the specific nature of project, SLC may consider allowing land in excess of five times plinth area on case-to-case basis. In respect of MSMEs, decision of District Industries Promotion Committee (DIEPC) is competent.

8.5.7. Stamp duty on Mortgages and hypothecations paid by an Enterprise for availing term loan from the financial institutions on assessed Fixed Capital Investment only would be eligible. This facility is not applicable on working capital. If the mortgage deed is registered in any state other than Andhra Pradesh in favor of any financial institution, then, this facility will not be extended.

8.5.8. The reimbursement of land conversion charges shall be applicable to all eligible new enterprises and Expansion/Diversification enterprises, subject to fulfillment of all other conditions stipulated as detailed below:-

#	Policy	Incentive (% of cost incurred)	Capping Limit (INR)	Disbursement period
1	Micro	100%	Fees Paid	One time
2	Small	100%	Fees Paid	One time
3	Medium	100%	Fees Paid	One time
4	Large	100%	Fees Paid	One time
5	Mega	100%	Fees Paid	One time
6	Ultra-Mega	100%	Fees Paid	One time

8.6. POWER COST AT INDUSTRY RATE /REIMBURSEMENT OF POWER COST AND ELECTRICITY DUTY

#	Policy	Reimbursement of Power Cost	Reimbursement of Electricity Duty	Disbursement period
1	Micro	Difference in Energy Charges between Commercial rates (Tourism) and Industrial	Electricity Duty levied by DISCOMs per unit (No of units x electricity levied)	Half-yearly
2	Small			Half-yearly
3	Medium			Half-yearly
4	Large			Half-yearly

5	Mega	Rates		Half-yearly
6	Ultra-Mega			Half-yearly

8.6.1. All eligible enterprises shall submit their claims in the prescribed application form given in (**Annexure – 2D & 2E**) for reimbursement of power cost and electricity duty, six months after completion of every half-year i.e., by 31st of March for first half-year and 30th of September for second half-year along with the documents mentioned in the application to the Regional Director on half- yearly basis through Online Incentive Portal.

8.6.2. The difference in the energy consumption charges in KVA of commercial and Industrial tariff levied by DISCOMs and the electricity duty will be reimbursed. Residential & colony power consumption and open access power is not eligible for reimbursement of power cost.

8.6.3. The reimbursement of power cost and electricity duty shall be applicable to all eligible New Tourism Enterprises and Expansion/Diversification Projects, subject to fulfillment of all other conditions stipulated.

8.6.4. The power cost reimbursement and electricity duty shall be applicable to the Tourism Enterprises, which are utilizing power from DISCOMs and Rural Electrical Companies (RECs). However, power connection should be in the name of the Enterprise/Industry.

8.6.5. Reimbursement of power cost and electricity duty will be allowed in case of expansion/ diversification projects over and above base power consumed. For the purpose of reimbursement, annual power consumption will be considered. The reimbursement will be made every six (6) months. However, in case actual power consumed during the half year is less than the half year base consumption, then the consumption for that half year of expansion/diversification is treated as nil.

8.6.6. The base half year consumption will be half of highest annual power consumption of previous years of the expansion / diversification project as certified by the Chartered Accountant. If the Enterprise /project have taken up expansion / diversification in the same year, the base power consumption will be calculated proportionately. Power consumed over and above the base consumption will only be eligible for reimbursement of power cost.

8.6.7. In case Tourism Project/ Enterprise purchases secondhand land and building along with power either on lease or outright sale, the unit will not be entitled for any power cost reimbursement if the power connection is in the original Tourism Project/Enterprise name. However, if the Tourism Project /Enterprise transfers the power connection in the name of the present enterprise they are entitled for power cost reimbursement and electricity duty, provided they install the new plant and machinery.

8.7. NET SGST REIMBURSEMENT

#	Policy	Incentive (% of net SGST paid)	Capping Limit (INR)	Disbursement period
1	Micro	100%	100% fixed capital investment	On annual basis for 7 years

2	Small	100%	100% fixed capital investment	
3	Medium	100%	100% fixed capital investment	
4	Large	100%	100% fixed capital investment	On annual basis for 7 -15 years
5	Mega	100%	100% fixed capital investment	
6	Ultra Mega	100%	100% fixed capital investment	

8.7.1. All eligible Tourism Enterprises shall submit their claims **(Annexure - 2F)** along with a GSTR-3B and GSTR-2A (as amended by the government of India from time to time) for reimbursement of SGST within six months after completion of the financial year i.e. on or before 30th September as per check slip, to the concerned Regional Director through online incentive portal.

8.7.2. Net SGST accrued for a period of seven years from the DCO or up to realization of 100% eligible FCI, whichever is earlier, shall be reimbursed.

8.7.3. The Expansion/Diversification projects will be allowed for reimbursement on State Goods and Services Tax (SGST) over and above the base annual turnover of the original Enterprise/Tourism Project i.e. before expansion/ diversification. The base annual turnover is either the average annual of previous three financial years or 75% of installed capacity of the original Tourism Enterprise, whichever is higher (as certified by Financial Institution/ Chartered Accountant). If the Enterprise/Project takes up expansion/diversification in the same year, the base turnover will be calculated proportionately. In case of multi-line of activities, the highest annual sales turnover of previous three financial years will be taken as base turnover (as certified by Chartered Accountant or Chartered engineer as the case may be).

8.7.4. Net SGST accrued to the State: Net SGST means SGST amount paid through cash ledger (indicated in GSTR-3B)

8.7.5. The Enterprise/Project shall obtain the GSTR-3B as proof of net SGST accrued to the state. For this purpose, regular monthly returns filed during the financial year will only be considered.

8.7.6. Eligible unit shall have to obtain a separate registration under GST Act for eligible tourism products. Incentives shall be allowed only for eligible activities / services as per the eligible list.

8.7.7. As given in **Annexure-2G** for confirming the details of return by commercial tax department shall be obtained by the entrepreneur through single desk and the same should be uploaded along with the claim application.

8.7.8. A Provision shall be made in online incentive portal to transmit the data submitted through CAF to GST department for verification of facts and documents and to issue online certificate directly in the industries portal wherever applicable. (Reimbursement of net SGST and verifying the credit notes in case of revised GST returns)

8.8. QUALITY CERTIFICATION COST

#	Policy	Incentive Reimbursement	Capping Limit (INR)	Disbursement period
1	MSMEs	100% of cost	INR 2.00 Lakh for National and INR 10.00 Lakh for International Certifications	One time

8.8.1. All eligible Tourism Enterprises shall submit their claims(**Annexure - 2C)** along with the details of costs incurred in getting the national and international certifications and the documents mentioned in the application to the RD through Online Incentive Portal.

8.8.2. If the entrepreneur availed any incentives from GoI for quality Certification, it will be deducted from the eligible amount under this Policy and the balance cost incurred will be reimbursed

8.9. SERVICES AND PROPERTY TAX

a. The Policy provides for essential services like water supply charges, sewage tax, and property tax to tourism-related projects at industry rates for all Tourism Projects
b. Separate Government Orders will be issued by the Respective Departments in line with the Policy
c. All eligible Tourism Enterprises shall certificate issued by the Department to the Department concerned along with the Government Order get the essential services like water supply charges, sewage tax, and property tax at industry rates

8.10. TAILOR MADE INCENTIVE PACKAGE FOR MEGA AND ABOVE PROJECTS

a. Mega and Ultra Mega projects as defined in the Policy are eligible for incentives under large scale category.
b. Tailor-made incentives will be provided to Mega and Ultra Mega projects on a case-by-case basis, considering factors such as the gestation period, innovative nature, locational advantages, the project's contribution to the State's Tourism growth, and its potential to generate large-scale employment or significant revenue for the State
c. Companies intending to establish Mega and above Projects are desirous of seeking financial assistance/concessions over and above the Policy must present detailed representations along with project reports to the CEO, APTA, clearly spelling out special incentives being sought with due justification before or during initial stages of implementation.
d. On receipt of such proposals, CEO, APTA, will examine the same with due diligence and forward it to Industries Department with the approval of the Government following due procedure defined, before placing it before the SIPC and SIPB for taking the decision in the matter
e. The decision of the SIPB is final

8.11. OVERALL CAP

All the above incentives shall be limited to 100% of Fixed Capital Investment for each eligible project.

9. Furnishing of Statement of Account/Information by eligible Tourism Enterprises

9.1. Tourism Enterprises, which obtain incentives under the scheme, shall furnish certified copy of audited accounts including Balance Sheet before 30th June of the succeeding year to the disbursing agencies i.e. to the DTO of the District concerned through online system.

9.2. Such statement should be furnished for a period of minimum six (6) years or eight (8) to fifteen (15) years, as per the case.

9.3. Further, Tourism Enterprises should also furnish details of occupancy, sales, Turnover, employment, etc., through online system in the proforma prescribed to the DTO concerned as an Annual Return before 30th June of the succeeding year.

9.4. However, MSME Enterprises may furnish only the Annual Performance Report in the proforma prescribed in **Annexure-9** to the DTO concerned as an Annual Return before 30th June of the succeeding year, for a period of six (6) years or eight (8) years as the case may be after going into commercial operation.

9.5. In case if any entrepreneur fails to submit the certified audited accounts including Balance Sheet or Annual Performance Report in time, the recurring incentives in future will be stopped.

10. Procedure for disbursement of Funds

10.1. All sanctioned claims shall be kept ready in the chronological orders (as per the date of application) for disbursement. No documents shall be uploaded by the entrepreneur for disbursement, except in cases involving courts, wherein court orders shall be honored.

10.2. The Self declaration submitted at the time of submission of Common Application Form in **Annexure-2** is sufficient for disbursement of the sanctioned incentives.

10.3. The entrepreneur shall submit the account details and NOC from Term Loan Financial Institution, if the Term loan is closed or outstanding of the Term loan is less than the Incentive amount to be disbursed.

10.4. The investment subsidy component should be credited to term loan account only and other incentive components may be credited to term loan account/CA/CC account as per the option given by the entrepreneur.

10.5. Option shall be given to edit their Account details with necessary documents, First page of the bank statement/Crossed cheque leaf/NOC from the banker. In such cases, the DTO concern of the concerned district shall verify the account number, IFS code and other details thoroughly and authorize the details received from the entrepreneurs through online and forward the same to the Director IDG, APTA for updating the same.

10.6. The disbursements are made in a bunch of cases through consolidated release proceedings generated through online system for SLC sanctions by the CEO, APTA and DIEPC sanctions by the District Collector respectively observing the chronological order of such meetings held and the same shall be approved by the CEO, APTA. The disbursement shall be made on the Integrated CFMS system based on the Proceedings generated.

10.7. In case of Tourism Enterprises which have availed any bridge loans against the anticipated subsidy, the subsidy amount shall be released first to the Financial Institution which has sanctioned and released bridge loan, to discharge the liability in full against such sanction and balance amount, if any, would be released in the manner prescribed.

10.8. Wherever the Regional Director, DTO finds any Tourism Enterprise sick, closed, change of management taken place, change of financial institution, shifting part of

the machinery etc. or for any other reason not worthy of receiving subsidy till further examination, the CEO, APTA, Regional Director, DTO shall not disburse the subsidy to such Enterprise/Tourism Project and a written intimation to be given to the Tourism Project/Enterprise by the GM, DIC. In case of above two situations, the subsidy shall be disbursed only after further clearance given by the SLC.

10.9. However, if the unit was in continuous operation for a period as prescribed i.e. 6 years for MSEs and 8 years for others from DCO and the amount is pending to be released even after such period, that amount should be released without insisting working status.

11. Recovery of incentives sanctioned

Incentives/concessions granted to a Tourism enterprise shall be liable to be recovered under the following circumstances:

11.1. If the incentives/concessions are obtained by the Tourism enterprise by misrepresentation of essential facts or by furnishing of false information or suppressions of facts or by submission of false/fake documents etc. In addition to recovery of the incentives granted, penalty will be levied as deemed fit and disbursed amount and barred from availing incentives in future.

11.2. If the Tourism enterprise goes out of operation within six (6) years for MSEs and eight (8) years for Medium & above Enterprises from the DCO. However, in case where the Enterprise/Tourism Project remains out of operation for period up to 36 months due to the reasons beyond its control such as shortage of raw-materials, power and change of management, bills receivables, recession in the market, Fire Accidents, natural calamities and Force Majeure etc., and the same is regularized by the DIEPC/SLC are exempted from recovery/ penalty.

11.3. If the Tourism enterprise fails to furnish the prescribed statements and/ or information when it is called upon to furnish.

11.4. If the Tourism enterprise effects change of management without prior approval from the financing institution concerned and the State Level Committee.

11.5. If the Tourism enterprise shifts a part or whole of the Tourism Enterprise/Tourism Project or lease out the whole or part of premises or the plant and machinery after receiving a part or whole of the incentives without prior approval of the DIEPC/SLC.

11.6. If the whole or part of the Tourism enterprise is sold without the prior approval of the SLC.

11.7. If the Tourism enterprise enters into a contract of any nature whatsoever by transferring the Management, without the prior approval of the SLC.

11.8. In the event of recoveries for reasons arising mentioned above, they shall be recovered treating them as arrears of Land Revenue under A.P. Revenue Recovery Act, 1864 and the GM, DICs will be designated as recovery officers by suitable Government Orders.

11.9. In this regard, the Regional Director, DTO concerned should monitor the progress of the Enterprises and submit report to the CEO, APTA, CEO, APFPS as the case may be, on half-yearly basis.

12. Interpretation

When any matter arises for the purpose of interpretation on which State Level Committee (SLC) could not take a decision or in case where any suggestions are made outside the scope of SLC in regard to implementation of the scheme, such

matters shall be referred to the Government in Tourism Department, Government of Andhra Pradesh for decision.

13. Penalties

Without prejudice to anything included in this paragraph, it is hereby ordained that any willful misrepresentation of facts, action/inaction on behalf of entrepreneur leading to irregular sanction/disbursement of incentives under the above policies will invite civil and criminal action as per extant laws besides recovery of the amount irregularly disbursed, if any, and debarring the unit from claiming incentives in the future.

14. List of Abbreviations

1. **AP** - Andhra Pradesh
2. **APTA** - Andhra Pradesh Tourism Authority
3. **BC** - Backward Class
4. **CA** - Chartered Accountant
5. **CEO** - Chief Executive Officer
6. **CII** - Confederation of Indian Industry
7. **CTE** - Consent for Establishment
8. **DCO** - Date of Commercial Operation
9. **DIEPC** - District Industries and Export Promotion Committee
10. **DTO** - District Tourism Officer
11. **EPF** - Employees' Provident Fund
12. **ESI** - Employees' State Insurance
13. **FCI** - Fixed Capital Investment
14. **GoAP** - Government of Andhra Pradesh
15. **GoI** - Government of India
16. **GST** - Goods and Services Tax
17. **HUF** - Hindu Undivided Family
18. **IEM** - Industrial Entrepreneur Memorandum
19. **JD** - Joint Director
20. **LPC** - Lead Project Consultant
21. **MICE** - Meetings, Incentives, Conferences, and Exhibitions
22. **MoT** - Ministry of Tourism
23. **MSME** - Micro, Small, and Medium Enterprises
24. **NIDHI** - National Integrated Database of Hospitality Industry
25. **NOC** - No Objection Certificate
26. **PAN** - Permanent Account Number
27. **RD** - Regional Director
28. **ROC** - Registrar of Companies
29. **SC** - Scheduled Caste
30. **SGST** - State Goods and Services Tax
31. **SIPB** - State Investment Promotion Board
32. **SIPC** - State Investment Promotion Committee
33. **SLC** - State Level Committee
34. **SSVC** - State Level Scrutiny-cum-Verification Committee
35. **ST** - Scheduled Tribe
36. **Udyam** - Udyam Registration (for MSMEs)

Section C: Annexures

ANNEXURE - I: Eligible Tourism Projects for Incentives under AP Tourism Policy 2024-29

SL No	Tourism Project	One-time Incentives				Recurring Incentives			Special Incentives		
		Stamp Duty	Land Conversion Charges	Quality Certification	Capital Subsidy	Power	NET SGST	Employment Subsidy	Speed of Doing Business	Geographical Spread	Utility services & Property tax
1	Hotels	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	On Case-to-Case Basis	Yes
2	Heritage Hotels	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
3	Budget Hotels	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
4	Resorts	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
5	Tented Accommodation / Tent Cities	No	No	Yes	No	Yes	Yes	Yes	No		Yes
6	Eco tourism Resorts/ Huts/ Camps	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
7	*Youth Hostel/ Clubs/ Serviced Apartments*	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		*Yes*
8	Cultural, Rural village or Tourist Village	Yes	Yes	No	Yes	Yes	Yes	Yes	No		Yes
9	Rural Homestay/ Pilgrimage Dormitories (Dharamshala's and Ashrams) /Beach Shacks	No	No	No	No	Yes	Yes	Yes	No		Yes
10	Heritage Homestays	No	No	No	No	Yes	Yes	Yes	No		Yes
11	Meetings, Incentives,	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes

SL No	Tourism Project	One-time Incentives				Recurring Incentives			Special Incentives		
		Stamp Duty	Land Conversion Charges	Quality Certification	Capital Subsidy	Power	NET SGST	Employment Subsidy	Speed of Doing Business	Geographical Spread	Utility services & Property tax
	Conferences, and Exhibitions										
12(i)	Destination Wedding with Infrastructure	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes		Yes
12(ii)	Destination Wedding without Infrastructure	No	No	No	No	Yes	Yes	Yes	No		Yes
13	Theme Park/amusement park/ Water Park	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
14	Cultural centres	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
15	Light and Sound show/Laser shows	No	No	No	Yes	Yes	Yes	Yes	Yes		Yes
16	Ropeways, funiculars (other land transport services)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
17	Wellness Resort/Unit	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
18	Wellness Centre	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
19(i)	Aquarium	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
19(ii)	Under water Aquarium/ Oceanarium	No	No	Yes	Yes	Yes	Yes	Yes	Yes		Yes
20	Public Golf Course Units- Open & Non-Restricted	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes		Yes

SL No	Tourism Project	One-time Incentives				Recurring Incentives			Special Incentives		
		Stamp Duty	Land Conversion Charges	Quality Certification	Capital Subsidy	Power	NET SGST	Employment Subsidy	Speed of Doing Business	Geographical Spread	Utility services & Property tax
21	*Farm stays/ Botanical Gardens*	No	No	Yes	Yes	Yes	Yes	Yes	No		*Yes*
22	Public Museums/ Commercial art galleries	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
23	Adventure tourism projects- trekking, rock climbing, water sports, boat race, skating, fishing, aero sports, helium and hot air balloon, blimps etc.	No	No	Yes	Yes	Yes	Yes	Yes	No		Yes
24	Waterbodies/ Lake/ River cruise Tourism unit- cruise boats, yachts, house boats and establishment of boat clubs	No	No	Yes	Yes	Yes	Yes	Yes	Yes		Yes
25	Caravan Tourism Units	No	No	No	No (Reimbusement of Life Tax envisaged)	No	Yes	No	Yes		Yes
26	Caravan Parking Places	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No		Yes
27	Helicopter /	No	No	Yes	Yes	Yes	Yes	Yes	Yes		Yes

SL No	Tourism Project	One-time Incentives				Recurring Incentives			Special Incentives		
		Stamp Duty	Land Conversion Charges	Quality Certification	Capital Subsidy	Power	NET SGST	Employment Subsidy	Speed of Doing Business	Geographical Spread	Utility services & Property tax
	Waterplane/ Seaplane services – For Tourism Purposes										
28	*Tour and Travel Operators working for International inbound tourist*	No	No	TBD	No	No	No	No	No		*Yes*
29	Souvenir Shops	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
30	Heritage Walks/ Forest trails	No	No	Yes	No	Yes	Yes	Yes	Yes		Yes
31	New Tourism Startups	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
32	Underwater museum	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes		Yes
33	Artificial reef & submarine	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes		Yes
34	Handloom & Handicraft shops outlets	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
35	Urban Tourism	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
36	Tourism and hospitality training institute/Skill Development	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
37	Guided night walk- Dark sky preserves	No	No	No	No	Yes	Yes	Yes	No		Yes
38	All weather/ Seasonal	No	No	No	No	Yes	Yes	Yes	No		Yes

SL No	Tourism Project	One-time Incentives				Recurring Incentives			Special Incentives		
		Stamp Duty	Land Conversion Charges	Quality Certification	Capital Subsidy	Power	NET SGST	Employment Subsidy	Speed of Doing Business	Geographical Spread	Utility services & Property tax
	Camps										
39	Flotels/Floating Restaurants	No	No	Yes	Yes	Yes	Yes	Yes	Yes		Yes
40	Revolving restaurants	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
41	Wayside amenities/ Dhabas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes
42	Other Tourism Projects as decided by GoAP	**Department shall assess on a case-to-case basis from time to time**									
43	Multiplex/ Cinematic Tourism	**Incentive to be offered in Film Policy**									
44	Ultra Mega & Mega Project - Marque Investments	**Department shall assess on a case-to-case basis**									
45	Seasonal Tourism Projects	**Department shall assess on a case-to-case basis**									

ANNEXURE 2: Common Application Form (CAF) for Sanction of Incentives

(Fields will be auto populated wherever applicable)

I.1. Personal Details

1.	Promoter's/Managing Director's Name	Mr./ Ms. / Mrs.	
2.	Father's/Mother's/Husband's Name	C/O/ W/O S/O D/O	

I.2. Office Address

1.	Plot/Survey No.	
2.	Street/Village Name	
3.	City/Town	
4.	Country	
5.	State	
6.	District	
7.	Pin Code	
8.	Email ID	
9.	Telephone Number (Including STD and ISD Code)	

(Aadhaar of Proprietor in case of Proprietorship, Managing Director in case of partnership firm, Company (LLP), cooperative society, Trust)

I.3. Tourism Project Name

1.	Name of the Tourism Project	
2.	Land Type (Private land / Govt land on long term Lease/ Freehold)	

I.4. Tourism Project Location & Details

1.	Plot/Survey No.	
2.	Street/Village Name	
3.	City/Town	
4.	District	
5.	Mandal	
6.	Pin Code	
7.	Email Id	
8.	Telephone Number	
9.	Fax	
10.	PAN	
11.	GST Number	
12.	Type of Project (Hotel/ Resorts/ Eco Resorts/ House Boat/ MICE Centre etc.)	

(Documents to be uploaded: PAN and GST No.)

I.5. Details of Managing Director's/Director/Partners

S N	Name	Gender (M/F/ Others)	Specially abled	Community (SC/ST/BC)	Shareholding (in %)

Caste Certificate/ Divyang Certificate to be uploaded if applicable

I.6. Employment Information

Employment Category	Existing Male (No's)	Existing Female (No's)	Existing Total (No's)
Full Time			
Management & Staff			
Supervisors			
Workers			
Contractual			
Management & Staff			
Supervisors			
Workers			
Total			

I.7. Tourism Project Information

1.	Type of Tourism Project (Micro/Small/Medium/Large/ Mega/Ultra Mega)	
2.	Total Investment (including Equipment (in INR Lakhs)	
3.	Project Differentiation (Greenfield/ Diversification/ Expansion)	
4.	Category of Tourism Unit as per the Sub section 3.3 section A	Hotel/ Resort etc.
5.	Type of Lease /Sale	
6.	Lease Deed/Sale Deed/Sale Agreement Number	
7.	Date of Registration (DD/MM/YYYY)	
8.	Major Line of Activities	
9.	Date of Commencement of commercial operation (DD/MM/YYY)	
10.	Type of Land (Private land / Govt land on long term Lease/ Freehold)	
11.	Lease applicable till (DD/MM/YYYY)	
12.	Date of starting commercial operations (DD/MM/YYYY)	
13.	If Project is Hotel - Budget or Hotel - Premium, details of proposed star classification	For New Tourism Project - I. Proposed star classification: _____ For Expansion Tourism Project - I. Current star classification (prior to expansion): _____(Classification to be specified and certificate from appropriate authority to be enclosed) II. Proposed star classification after expansion:
14.	If Project is Heritage Hotel Project, details of proposed heritage hotel classification	For New Tourism Project - I. Proposed heritage hotel classification: For Expansion/diversification Tourism Project - I. Current heritage hotel classification (prior to expansion): II. _____ (Classification to be specified and enclose certificate from appropriate authority) III. Proposed heritage hotel classification after expansion:

15.	If expansion project, provide the details of existing project	(i) Total cost of existing project before undertaking the expansion INR _____ (ii) Date of existing project completion_____ (iii) Proof of exiting project completion _____(documents to be specified and self-attested copy to be enclosed) (iv) Has existing project commenced commercial operations: Yes/No (v) Commencement of existing commercial operations: DD/MM/YYYY Proof of commercial operations:(to be enclosed) Copy of first / latest utility bill (electricity bill, water bill, etc.) and proof of payment b. Copy of first / latest GST return c. Copy of first bill of facility / service provided pertaining to tourism and proof of payment Note: Date of document submitted must be on or after date of commencement (If applicable) Details of Trade License a. Type of Trade License: _____ b. Name of issuing authority: _____ c. Date of issue of Trade License: _____ d. Validity period of Trade License: _____ e. Copy of Trade License (to be enclosed) (vi) Capacity of existing project prior to expansion: _____ Incentive Availed for existing Project : Y/N
16.	Incentive, subsidy or concession or any other financial assistance previously availed for Tourism Project under any other scheme / policy of government of Andhra Pradesh or Government of India	Total amount of financial assistance received to date: INR _____ Details of financial assistance received: (particulars to be provided for every financial assistance from government sources) I. Scheme / Policy: _____ II. Amount of assistance received: _____ III. Supporting documents: _____ (documents to be listed IV. here and copies to be enclosed)
17.	Details of estimated Project Cost (should match Project Report)	I. Cost of Land: INR _____ II. Working Capital: INR _____ III. Cost of Building and Construction: INR

<table>
<tr><td></td><td></td><td>IV. Installation of Utilities/ Interior/ Equipment : INR _____
V. Other Fixed Assets: INR _____
VI. Creation of Common Infrastructure (like road, power, water, sewerage, etc.) on land where ownership is with the tourism project: INR _____
VII. Cost of Vehicle / Aircraft / Watercraft for Tourism Activities (for Adventure Tourism Project, Caravan Tourism Project, Houseboat Project, and Mobile Toilet Vans for Safety and
VIII. Hygiene Tourism Project only): INR _____
IX. Other Expenditure: INR _____
X. Total: INR</td></tr>
<tr><td>18.</td><td>Land Details

Note:
1. Land must be owned by Applicant, except where application is for Adventure Tourism Project and Wayside Amenities
2. Land details are not mandatory for the following Eligible Tourism Projects –
· Caravan Tourism Project
· o Houseboat Project</td><td>I. Name of entity / individual to whom the land was allotted: _____
II. Land Area (in square feet): _____
III. Chain and Triangle Survey (C.T.S.) Number / Survey Number: _____
IV. Survey certificate: (to be enclosed)
V. Land Records: (attach copy of ownership documents past 20 years)
VI. Documents in support of conversion of land for commercial purpose: (to be enclosed)
VII. Amount paid as Land Conversion fee to convert the land from agricultural use to non-agricultural use for development of tourism projects: Rs _____
VIII. Other details: _____(documents to be listed here and copies to be enclosed)</td></tr>
<tr><td>19.</td><td>Supporting documents for Project Authorization by local authorities (If document is not applicable for project type, please specify that the document is not applicable)</td><td>Date of building permit and name of approving authority: _____
Approved Building Permit: (attach a copy of approved building permit)
Building construction approval / Permission from local bodies with land details: (attach copy of approval / permission document)
Map approved by approving authority: (attach a copy of approved map)
Approved blueprint / site plan & floor plans: (attach a copy of approved blueprint / site plan & floor plans)
Layout plan approved by competent planning authority: (attach copy of approved plan)
Other documents_____(documents to be listed and self-attested copies to be enclosed)</td></tr>
<tr><td>20.</td><td>Photos of the land from three different angles along with Schedule of the Property</td><td><table><tr><td>Photo ID</td><td>Particulars of Photo</td><td>Latitude</td><td>Longitude</td></tr></table></td></tr>
</table>

21.	Photos of existing Tourism project from three different angles (for Expansion/Diversification Tourism Project only)	Photo ID	Particulars of Photo	Latitude	Longitude
22.	Vehicle / Aircraft / Watercraft for Tourism Activities (for Adventure Tourism Project, Caravan Tourism Project, Houseboat, and Mobile Toilet Vans for Safety and Hygiene Tourism Project only)	Type of Vehicle/ watercraft/Aircraft	Utilization Purpose	Capacity	Proposed certification and certifying authority
		(If more than one vehicle / aircraft / watercraft, details are required for each unit)			
23.	Any other additional information				

Uploads - Registration Certificate & Land Lease/ Sale Agreement / Sale Deed/ ULB Building Permit/

I.8. GST Return Details for the First Month of Production

1.	Date of First Sales Bill (DD/MM/YYYY)	
2.	Date of Return Filing (DD/MM/YYYY)	
3.	GST Paid (in INR)	
4.	Payment Receipt Number	

Uploads – First Sale Bill & First Sales Return

I.9. Status of Tourism Unit

Status of Project (New/Expansion)	
Brief Description about the project (up to 100 words)	
If Expansion/Diversification of Tourism Project, brief description about the proposed expansion (up to 100 words)	

I.10. Item/Activity with Capacity

S N	Line of activity	Units	Annual Capacity	Value (in Lakhs)

I.11. Fixed Capital Investment details

S N	Type of Assets	New Project	Investment Amount (in Lakhs)
1.	Land		
2.	Buildings		
3.	Equipment and Machinery		
4.	Electrification and Installation Cost		
5.	Furniture and Fixtures		
6.	Total		

For expansion/diversification, additional fields include expansion/diversification investment amount & % increase (auto-calculated on initial investment amount).

I.12. Financing of Tourism Unit

Financing of Tourism Unit	Bank and NBFC / Self-financed	Amount Financed (INR Cr)

I.13. Uploads:

A. Banks & NFC

1. Statement of Accounts (including Equipment)
2. Term Loan Sanction Letter
3. Civil Engineer Certificate on civil works (Please refer **ANNEXURE - 6** for the requisite format)
4. Board resolution/ partnership deed
5. Second-hand Equipment certificate (certified by CA &CE)
6. Bills and invoices
7. Power Release certificate
8. Registration with Tourism Department/ NIDHI Registration

B. Self-Financed

1. Equipment certificate (Please refer **ANNEXURE - 7** for the requisite format)
2. Second-hand Equipment certificate (certified by CA &CE) (Please refer **ANNEXURE - 8** for the requisite format)
3. Civil Engineer Certificate on civil works (Please refer **ANNEXURE - 6** for the requisite format)
4. Power release certificate
5. Board resolution/ partnership deed
6. Bills and invoices

7. certificates such as boiler, CTO etc. are auto populated

I.14. Details of Financial Institution and Loan amounts (Only for Banks & NBFCs)

Term loan sanction	Name of Financial Institution	Branch & Address of Financial Institution	Date of Filling of Application (DD/MM/YYYY)	Sanction Reference Number	Date of Sanction (DD/MM/YYYY)	Amount Sanctioned

I.15. Project Cost, Loan Sanctions and Release, Assets Acquired (in Lakhs) (Only for Banks & NBFCs)

Nature of Asset	Approved Project Cost	Quantum of Loan Sanctioned	Enterprise Share	Loan Received	Assets Acquired to the extent of Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total acquired.
Land							
Buildings							
Plant &M/c.							
Machinery contingencies							
Erection							
Electrification and Installation							

Nature of Asset	Approved Project Cost	Quantum of Loan Sanctioned	Enterprise Share	Loan Received	Assets Acquired to the extent of Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total acquired.
Furniture and Fixtures							
Technical know-how, feasibility study							
Working capital							
Total							

I.16. **Details of Plant & Machinery, Equipment, Electrification, Installation, Furniture and Fixtures**

S N	Name of the machine with specifications	Condition of Machine	Imported directly by entrepreneur	Name of Supplier	Supplier GST Number	Date of placement of order (DD/MM/YYYY)	e-way Bill No	Bill Date (DD/MM/YY YY)	Amount of the bill including freight, Insurance, taxes, etc. (in lakhs)

Upload option is provided for investors with a lot of equipment in excel as per the table format

I.17. Power Details

S N	Source of Power	Service Connection No.	Total Power Connected	Units	Date of Power Connection (DD/MM/YYYY)

I.18. Details on incentives availed from Govt. of India

Have you availed any incentives from Govt. of India	Yes/No

For Yes:

S N	Scheme	Incentive Type	Incentive Amount	Incentive Application Date (DD/MM/YYYY)	Incentive Sanction Date (DD/MM/YYYY)	Name of Lead Banker

Declaration: I/We hereby declare that information provided on incentives availed from Govt. of India is complete. Any deviation from information provided shall make me liable for legal action as specified under respective acts/codes and rules including withdrawal of incentive specified under respective acts.

I.19. Special GO from Govt. of Andhra Pradesh

Have you availed any special GOs from Govt. of Andhra Pradesh	Yes/No

For Yes:

(Upload GO)

I.20. Bank Details (for incentives disbursement)

Type of Account	Bank Name	Branch	IFSC Code	Account No.	Re-enter Account No.	Upload Canceled cheque leaf

Note: Investor can enter multiple bank accounts such as term loan account, working capital loan account etc.

I.21. Other Details

S N	List of Categories	Yes/No	Date	Upload Document	Remarks
1.	Has there been a break in Operationalizing of the Unit ?				
2.	Has the enterprise been purchased from other sources?				
3.	Has there been a merger of the enterprise?				
4.	Has there been an amalgamation of the enterprise?				
5.	Has there been a change in management of the enterprise?				
6.	Does Enterprise have any additional Line of Activity?				
7.	Whether enterprise separate Identifiable Investment?				

DECLARATION

1. I / We hereby confirm that the contents of the claim application are true to the best of our knowledge.
2. I am authorized to file this application and I will take full responsibility of the information mentioned.
3. I /We hereby confirm that to the best of my/our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of IS/Stamp Duty/ Land Conversion Charges/ Land Cost / net SGST etc. are found to be disbursed in excess of the amount admissible whatsoever the reason.
4. Authorization by the other Partners/Board of Directors Resolution wherein the Name, Designation and signature are attested.
5. I / We abide by the provision under AP Tourism Policy 2024-29, State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of Tourism Department.
6. I / We shall not change the location of the whole or part of the tourism project or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of eight (8) years from the DCP in case of MSME and sixteen years (16) in case of large & above.
7. I / We assure that the State incentives applied for will be used solely for the development of the Project and shall produce utilization certificate to the A.P Tourism Authority (APTA) within one year and furnish annual progress report and certified copy of audited accounts to the APTA for a period of eight (8) years from the DCP in case of MSME and sixteen years (16) in case of large & above.
8. I / We confirm that the subsidy was already availed under the Government schemes mentioned at para No.9.0.
9. If the amount of Investment Subsidy is found to be disbursed in excess of the amount actually admissible whatsoever the reason, I/We hereby agree that I/We shall forthwith repay the amount released to me/us under the scheme.
10. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective

provisions of the act.

11. In case of wrong claim, I shall repay the entire amount of Concession(s) availed under AP Tourism Policy 2024 – 29 in lumpsum with prevailing interest.

12. In case I / we have been found to be engaging in corrupt practices or fraudulent practices, I do hereby bind myself and my applicant entity to pay to the Government on demand the full amount received as subsidy in respect of the above-mentioned purpose along with a penal interest of 10% simple interest per annum to the Department of Tourism within 7 (seven) days of the demand made to me in writing. Further, I/we understand that the Department of Tourism may initiate legal proceedings against applicants who are found to have engaged in corrupt practices or fraudulent practices. I have read and understood all the terms and conditions mentioned in the Andhra Pradesh Tourism Policy 2024-29 and hereby agree to abide by them. I further confirm that I shall abide by the same and such other conditions as may be laid down time to time by the Department of Tourism under Andhra Pradesh Tourism Policy 2024-29.

Place: _____

Date: _____

Signature(s)

Name: _____
(With Company Seal)

ANNEXURE- 2A: Self-Computation Sheet for Capital Subsidy
(Fields Will Be Auto - Populated If Applicable)

2A.1 Details of Land Purchased

S N	Area (in sqm)	Value as per approved project cost (in INR)	Purchase Value (in INR)	Stamp Duty (in INR)	Registration Fees (in INR)	Building Plinth Area (in Sqm.)	Eligible Value of Land (in INR)

2A.2 Details of Tourism Unit

S N	Item	Actual Cost as per Civil Engineer Certificate	Cost as per APSFC Rates	Calculation Details as per APSFC Rates
1	Building			
2	Plant & Machinery			
3	Balancing Equipment			
4	Electrification and Installation			
5	Furniture and Fixtures			
6	Any other			
	Total			

2A.3 Documents

Civil Engineer Certificate (Please refer **ANNEXURE - 6** for the requisite format)	(Upload)
Approved Area Certificate by Town & Country Planning	(Auto populated)

2A.4 Details of Plant & Machinery, Equipment, Electrification, Installation, Furniture and Fixture

S N	Name of the Plant & Machinery, Equipment, Electrification and Installation, Furniture and Fixtures	Condition of Plant & Machinery, Equipment, Electrification and Installation, Furniture and Fixture	Imported directly by entrepreneur	Name of Supplier	Supplier GST Number	Date of placement of order (DD/MM/YYYY)	e-way Bill No	Bill Date (DD/MM/YYYY)	Amount of the bill including freight, Insurance, taxes, etc. (in lakhs)

Have you availed any special GO from GoAP: Yes/No If Yes,

1. Eligible investment subsidy % as per GO:
2. Upload the GO: (Auto populated) If No,
3. Eligible investment subsidy % as per applicable policy:

2A.5 Compute Cost of Land, Building, Plant & Machinery, Equipment, Electrification, Installation ,Furniture and Fixture (in INR): (Auto populated)

S N	Parameter	Value
1.	Eligible cost of land for investment subsidy	
2.	Eligible cost of building for investment subsidy	
3.	Eligible cost of machinery for investment subsidy	
4.	Eligible cost of Equipment for investment subsidy	
5.	Eligible cost of Electrification and Installation for investment subsidy	
6.	Eligible cost of Furniture and Fixtures for investment subsidy	
7.	Total eligible capital investment subsidy	
8.	Eligible capital investment subsidy in %	
9.	Eligible capital investment subsidy in % as per the application date	
10.	Total eligible capital investment subsidy (Value)	

2A.6 Details of Employment (Full-Time Employees)

S N	Employee Name	Employee Place of Birth	Date of Joining	Date of Exit	PF Account No.	PF Account creation date

Documents - Employee register maintained in line with Labor laws

2A.7 Speed of Doing Business

S N	Parameter	
1.	G.O pertaining to the Project	
2.	Commencement of Commercial Operation	
3.	Construction Period as per the G.O	
4.	Eligible for Additional Capital Subsidy in (%)	
5.	Total Eligible Capital Subsidy (INR)	

2A.7 Women, BC/SC/ST, and specially abled entrepreneurs

S N	Name	Gender (M/F/ Others)	Specially abled	Community (SC/ST/BC)	Shareholding (in %)	Eligible for Incentive	Eligibility Amount

2A.7 Total Eligible investment subsidy claimed as applicable

S N	Parameter	Value
1	Capital Subsidy	
2	Speed of Doing Business Incentives	
3	Women, BC/SC/ST, and specially abled entrepreneurs	
4	Incentive for Geographical Spread	<Case to Case Basis>
5	Total	

ANNEXURE-2B -Self-Computation Sheet for Eligible Stamp Duty and Land Conversion Reimbursement Incentive

Stamp Duty and Land Conversion Reimbursement Details
(Fields will be Auto - Populated wherever it is applicable)

Document No.	Amount of Stamp Duty Transfer duty & Mortgage duty Paid (In INR)	Date of Payment of Stamp Duty, Transfer duty & Mortgage duty (DD/MM/YYYY)	Registered Land sale Deed/ Lease Deed/Transfer Deed/ Land Conversion/ Mortgage Documents	Payment Receipt Numbers	Payment Receipt
			(Upload)		(Upload)

1	Area of the land Purchased/ Leased (as per registered sales deed) (in Sqmt.)	
2	Plinth area of the building (as per approved building plan) (in Sqmt.)	
3	Five times of the plinth area of buildings (in Sqmt.)	(Auto Populated)
4	Eligible area for reimbursement beyond 5 times plinth area (in Sqmt.)	
5	Reasons for increase in plinth area	
6	Nature of transactions/deed registered for commercial use (sale/lease-cum- sale Transfer deed/financial deeds and mortgages etc.)	
6.1	Purchase value of land as per document	
7	Date of registration (DD/MM/YYYY)	
8	Name of Sub-Registrar Office, where registered	
9	Details of payment of stamp Duty	
10	% reimbursement of stamp Duty	(Auto Populated)
11	Applicable stamp duty reimbursement amount	(Auto Populated)
Land Conversion Details (Auto - Populated if applicable)		
12	Land Conversion charges paid	
13	Date of payment of land conversion	
14	Payment Receipt No	
15	RDO Copy for Land Conversion	(Upload)

16	Payment Challan	(Upload)
17	% waiver of land conversion charges	(Auto Populated)
18	Have you availed any special GO, if Yes, upload	(Upload)
19	Applicable land conversion waiver amount	(Auto Populated)
20	Final Eligible Land Conversion incentive amount to be waiver	(Auto Populated)

ANNEXURE-2C Self-Computation Sheet for Quality Certification Cost Top Up

1	Name of the certification	
2	Name of Government of India scheme	
3	Total cost of certification (INR)	
4	Total subsidy granted by Government of India (INR)	
5	Balance subsidy being claimed by the unit as per the eligibility in the policy (INR)	

ANNEXURE-2D Self-Computation Sheet For Power Cost Reimbursement
(Auto – Population of data wherever it is applicable)

1	Service Connection Number	
2	Category of Connection (LT/HT)	
3	Connected Power Load at the time of DCP (in KVA)	
4	Power Release Date (DD/MM/YYYY)	
5	Have you availed any special GO from Government of Andhra Pradesh	
6	Energy charges under commercial category	
7	Energy charges under Industrial category	
8	**Differential Amount per unit**	

S No.	Source of Power	Month to be Applied	Year to be Applied	Units Consumed as per Power Bill	Light & Fans Consumption Units	Eligible Units as per Bill	Rate per Unit	Amount Paid as per Bill	Eligible Rate of Incentive	Eligible Incentive Amount	% of Eligible Incentive Amount	Power Receipt	Power Bill

Final eligible incentive amount to be reimbursed: (auto populated)

Select Bank Account:

ANNEXURE-2E Self-Computation Sheet for Reimbursement of Electricity Duty

(Auto – Population of data wherever it is applicable)

The claim for reimbursement of Electricity Duty is submitted herewith for the eligible period with following particulars.

1.	Consumer No. of the tourism unit	
2.	Connected loan/contract demand	In KVA/MVA
3.	Whether electricity duty reimbursement has availed earlier (Yes/No) if yes, furnish detail	
4.	Extent of reimbursement of electricity duty and the period of which reimbursement is claimed	
5.	Extent of reimbursement of electricity duty and the period of exemption availed from any scheme of state govt. or the central govt (GOI) or Govt. Agencies or any financial institutions (furnish detail)	

Final eligible incentive amount to be reimbursed: (auto populated)

Select Bank Account:

ANNEXURE-2F: Application Form for Claiming SGST Incentive
(Auto – Population of data wherever it is applicable)

S N	Parameter	Value
1	Andhra Pradesh GST	
2	Andhra Pradesh GST Registration Date	
3	GSTR 2A	
4	GSTR 3B	
5	Tax Paid Receipts	

Production Details for the Financial Year

S N	Line of Activity	Production Quantity in FY	Prevailing Tax Rate

Have you availed any special incentives from the Government of Andhra Pradesh: Yes/No

If Yes, upload GO

SGST amount paid by the project for financial year of services by the enterprise in state of Andhra Pradesh (in INR) (As certified by the Commercial Tax Department).

S N	From	To	Input SGST Paid	Output SGST Paid	Net SGST	Eligible % of SGST	Eligible % of SGST as per Application Date	Eligible SGST reimbursement amount

ANNEXURE-2G: APPLICATION-CUM CERTIFICATIONOF SALES TAX DEPARTMENT SHOWING TAX PAID BY THE ENTERPRISE

FY: 20__ to 20 __

To:

The Assistant Commissioner of State Tax,

_____Circle

Sir,

I am to request you to Certify for reimbursement of Net SGST ___% under the Tourism Policy 2024 to 2029

1. Name of the Tourism Unit and Address.

Name of the Tourism Unit and address (Administrative office)	

2. Name of the Services Provided in Andhra Pradesh in his own Enterprise

Unit name:		
Item wise service details during the Year:	Units	Qty.
a)		
b)		
c)		
Total		

3. SGST paid by the Units under the Andhra Pradesh Goods and Services Tax Act, 2017 for the year: 20_-20__

S N	Description	Gross SGST Payable in Rs.	SGST Paid through ITC in Rs.	SGST Net Cash Paid in Rs.	Remarks
(a)	(b)	(c)	(d)	(e)	(f)
1-A	SGST paid for the services in the units to which incentives granted and sold				Eligible for incentive

* Reimbursement of SGST applicable on the Tourism Unit Core Services such as Room Rentals. Other Services such as Laundry House Keeping and others will not be reimbursable

Name of the Bank with its branch

Name and bank account No. through Which the payment was made: I duly verify that all the facts and figures furnished above are correct.

Station : Signature of Authorized Person

Date : with Firm/Office Seal.

(Proprietor/Partner/Managing Director/Director) (Strike out whichever is not applicable)

ANNEXURES 1 TO 5 to be enclosed:

1. Statement showing the details of turnover, Tax due, Tax paid (through ITC and Cash paid , Reverse charge in separate columns) and date of Filing of 3B returns during the financial year (Tax period March to Feb)
    - Tourism unit wise for which incentives granted
    - Services Exempted or no incentives granted, if applicable
    - SGST ITC utilized for payment of IGST due (in relation to the inter- state sales from the production units which are permitted for incentives.
2. Unit wise sales details of the services incentivized during the year with Turnover, SGST due on the sales (1st sales by incentive holder) along with the commodity dealt by the buyer and purpose (consumption or sales)
3. Declaration by the taxpayer (incentive holder) stating that
    - the buyers from the incentive holder are generally not permitted for inter-state transactions of the commodity that is purchased from them.
    - In case if buyers from the incentive holder have effected inter-state sales (IGST) of the same commodity, accepting the restriction of the claim to the extent of SGST ITC is adjusted towards IGST payment

Declaration:

We hereby undertake that in order to assure that the claim of incentive will be confined to the amount of SGST accrued and retained by the State of A.P out of the sales by the services produced in the incentivized units located in the State of Andhra Pradesh. In order to ensure, the following precautions will be initiated.

A. C.A. certification stating the details of the SGST ITC utilized for the payment of IGST due on the sales affected by us will be filed and also assure that the same will be reduced from the claim of incentive.

B. We generally not permit the buyer to effect any inter-state sales of the products produced within the unit/s granted for availement of Industrial Incentives.

- A letter or declaration from our buyers will be furnished in case the services are purchased for their consumption and the total SGST relating to sales to them will be claimed without any restriction.
- In respect of inter-state sales by the buyers who purchased from us and adjusted the ITC of SGST against the liability of IGST, the same will be restricted from our claim.
- Any claim which is found that SGST adjusted against IGST liability is claimed involved in trading, double the amount of the same in addition to the SGST component may be restricted from our claim at any point of time.

C. We will furnish the details (Annexure 1 to 5) as prescribed by the Department of Industries

Station: Signature of Authorized Person

Date: with Firm/Office Seal.

(Proprietor/Partner/Managing Director/Director) (Strike out whichever is not applicable)

ANNEXURE 3: Certificate for SGST Reimbursement

It is certified that all the facts and figures furnished by the Enterprise is verified with the returns and found that Net SGST Payable, SGST paid though ITC and SGST Net Cash paid for the year 20 - 20 are as under:

Description	Gross SGST Payable in Rs.	SGST Paid through ITC in Rs.	Net SGST Cash Paid in Rs.	Remarks
SGST paid on the eligible Services in the Tourism Units to which incentives granted and sold (other than paid under RCM)				Eligible for incentive

Place:
Date:

ASSISTANT COMMISSIONER (ST)
(Concerned) with Official Seal

Note: This application form, if photocopied must be exactly as per original & it must be both sides of the page.

ANNEXURE-4: Statement of Accounts & List of Plant & Machinery, Equipment, Furniture and Fixtures by Financial Institution(S)

(To be submitted on Official Letterhead of Financial Institution)

(To be filled along with application by aided Enterprises)

A. Account Statement

1.	Name & Address of the Enterprise			
2.	Name &Address of the Financial Institution			
3.	Term Loan Account Number			
4.	Term loan sanction	Date of filling of application	Date of Sanction	Amount Sanctioned (in INR)
	1st Loan			
	2nd Loan			
	3rd Loan etc.			

B. Project cost, loan sanctions and release, assets acquired (in Rs.)

Nature of Asset	Approved Project Cost	Quantum of Loan Sanctioned	Enterprise Share	Loan Received	Assets Acquired to the extent of Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total acquired.
Land							
Buildings							
Plant &M/c.							
Machinery contingencies							
Erection							
Electrification and Installation							
Furniture and Fixtures							
Technical know- how,							

Nature of Asset	Approved Project Cost	Quantum of Loan Sanctioned	Enterprise Share	Loan Received	Assets Acquired to the extent of Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total acquired.
feasibility study							
Working capital							
Total							

C. If the Project cost is revised, the details. (in Rs.)

Date of Revision (DD/MM/YYYY):_____

Nature of Asset	Revised Approved Project Cost	Addl. Part of Approved Project Cost	Quantum of Addl. Loan Sanctioned	Quantum of Addl. Loan Received	Proportionate Asset Acquired to the Addl. Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total Assets acquired.
Land							
Buildings							
Plant &M/c.							
Machinery contingencies							
Erection							
Electrification and Installation							
Furniture and Fixtures							
Technical							

Nature of Asset	Revised Approved Project Cost	Addl. Part of Approved Project Cost	Quantum of Addl. Loan Sanctioned	Quantum of Addl. Loan Received	Proportionate Asset Acquired to the Addl. Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total Assets acquired.
know- how, feasibility study							
Working capital							
Total							

a. Name of the Certifying Officer.....:

b. Designation ..:.....

Signature of the Certifying Officer Stamp with Designation

Financial Institution Seal

a. Equipment and Machinery Statement

Statements on Equipment machinery including erection, freight transportation on which term loan was released and not utilized but they form part of approved project cost of M/s.

Sl. No.	Name of the Equipment and machine with Specifications	Date of Placement of Order	Name of the Supplier	Invoice Bill No. and date	e-way bill No. and date	Amount of the bill including freight, taxes, etc. (in Rs.)

For second-hand and Equipment and machinery, enterprises should submit appropriate certificates. Standard templates are available on website for download.

This is to certify that from the above list of plant & machinery Sl. No. _____to ___are new and S N_ Nil___to ___Nil _ are second hand machinery

Name of the Certifying Officer :.....

Designation :.....

Signature of the Certifying Officer Stamp with Designation

Bank/APSFC Seal

"Verified Equipment & Machinery. Found tallying with the list. Duly erected and put to use and is required for manufacturing the approved lines of activities. There are no secondhand machinery items in the list".

If any second hand machinery exists in the list, it can be certified accordingly.

Inspecting Officer/Regional Director,

ANNEXURE-5: Application cum Certification of GST Authorities or Tax Returns Filed Against Invoices

Details to be filled by Unit*

S N	Subject	Details
1.	GST Tax/Invoice /Way Bill Number	
2.	GST Tax/Invoice Date (DD/MM/YYYY)	
3.	GST of the Supplier/Taxable Person	
4.	Invoice Value (in Rs.)(Excluding Tax)	
5.	Credit Note Received (YES/NO)	
6.	Type of Credit Note (GST Credit/Financial (Commercial) Note	

**For each Invoice of the equipment purchased*

Documents to be uploaded:

1. Original Invoices
2. Agreement concluded as per Section 15(3) in The Central Goods and Services Tax Act, 2017
3. Credit Notealong with related documents

Release Procedure:

1. During the disbursement of funds, remarks from GST authorities shall be obtained based on the information provided in this annexure.
2. If no revised returns have been filed for the list of invoices provided in this Annexure, the claim will proceed for fund release.
3. If the supplier or dealer has filed a revised return against the invoices furnished with this annexure, the revised invoice amount shall be considered to determine the eligible investment subsidy before submitting the claim to DIEPC for re-sanction.

4. A Provision shall be made in online incentive portal to transmit the data submitted through CAF to GST department for verification of facts and documents and to issue online certificate directly in the industries portal wherever applicable. (Reimbursement of net SGST and verifying the credit notes in case of revised GST returns)

****

CERTIFICATE

It is certified that all the facts and documents furnished by the Enterprise is verified with the returns

The details provided by the unit have been verified and are accurate as per the GST records. The invoice amount for the equipment purchased is **Rs.** _____.

Or

A revised invoice amount of **Rs.** _____has been identified based on the updated GST return filed by the supplier/dealer. This revised value is considered for further processing.

Remarks (if any): _____

Place: Date:

ASSISTANT COMMISSIONER (ST)
(Concerned) Official Seal

ANNEXURE-6: Civil Engineer Certificate for Cost of Buildings and other Civil Works

(TO BE SUBMITTED ON OFFICIAL LETTERHEAD OF CIVIL ENGINEER)

I/ We here by certify that M/s._____

_____(Name of the Tourism Enterprise with complete address) has completed the civil works for an estimated cost of Rs.(in words) _____. The value of item-wise cost of building and civil works as on _____is given below:

S N	Details	Plinth Area (Sq. mt)	Cost (INR)

Total (in word):

Signature of Civil Engineer of Financial Institution or Chartered Engineer with Office Seal

ANNEXURE-7 : Machinery Certificate Certified by Chartered Accountant & Chartered Engineer for Self-Financed Enterprises

I/ We here by confirm that I/ We have examined and I/ We certify that the following plant, machinery, equipment, furniture and fixtures are purchased and installed by M/s_(enterprise) locate date_____.

New Plant, Machinery, Equipment, Furniture and Fixture

S.No.	Name& specification of Machinery/ Equipment/ furniture / fixture	Date of Placement of Order	Name & Address of Supplier	Bill No. & Date	E-way Bill No. & Date	Basic Cost (Rs.)	Taxes Duties (Rs.)	Insurance (Rs.)
1	2	3	4	5	6	7	8	9

Freight (INR)	Others (INR)	Total (INR)	Whether Cash/Credit Purchase	Payments made against Credit Purchase, Cheque/DD/RTGS	Receipt No. & Date in token of receipt of amount by Supplier	In respect of other than the machines the purpose for which used	Remarks
10	11	12	13	14	15	16	17

Signature of Authorized Person
with Firm/Office Seal

Certificate

a) Verified Plant, equipment, machinery, furniture and fixture found to tally with the list, duly erected and put to use and is required for manufacturing

the approved lines of activities.

b) There are no secondhand machinery items in the list.

Signature of Inspecting officers with designation and seal

ANNEXURE-8: Secondhand Machinery Certificate Certified by Chartered Accountant & Chartered Engineer for Self-Financed Enterprises

I/ We here by confirm that I/ We have examined and I/ We certify that the following plant, machinery, equipment, furniture and fixtures are purchased and installed by M/s_(enterprise) locate date_____.

Second-Hand Plant, Machinery, Equipment, Furniture And Fixture

S N	Name& specification of Machinery/ Equipment/ Furniture/ fixture	Date of Placement of Order	Name& Address of Supplier	Bill No. & Date	E-way Bill No. & Date	Basic Cost (Rs.)	Taxes Duties (Rs.)	Insurance (Rs.)	Others
1	2	3	4	5	6	7	8	9	10

Total (INR)	Whether Cash/Credit Purchase	Payments made against Credit Purchase, Cheque/DD/RTGS	Receipt No. & Date in token of receipt of amount by Supplier	In respect of other than the machines the purpose for which used	Depreciated Value	Minimum Life	Remarks
11	12	13	14	15	16	17	18

Signature of Authorized Person
with Firm/Office Seal

Certificates

i. Verified and certified that the depreciated value of each purchase reflected at column "16" of the above

ii. Verified and certified that the minimum life of each purchase of secondhand machinery reflected at

statement are correct

column 17 of the above statement are correct

Signature of Chartered Accountant with Seal affixed

Signature of Chartered Engineer with seal affixed

ANNEXURE-9: ANNUAL PERFORMANCE REPORT

(Fields will be auto populated wherever is applicable)

1.	Tourism/ NIDHI Registration No & Date	
2.	Report for the Year	
3.	Date of Receipt	
4.	Incentives received	
	a) Capital Subsidy (INR)	
	b) S G S T Reimbursement (INR)	
	c) Power Consumption Reimbursement (INR)	
	d Electricity Duty Reimbursement (INR)	Form to be created
	e) Stamp Duty reimbursement (INR)	
	f) Quality Certification (INR)	

Name of the industry with full postal address	Change in location of Enterprise e or change in management if any	If there is break in service period from to and reasons	Services offered	Value (Rs.)	Employment		Sales Quantity	Value (Rs.)	Percentage Capacity utilization	Quantum utilized	Remarks
					Permanent	Temporary					
1	2	3	4	5	6	7	8	9	10	11	12

Signature of Authorized Person With Firm /Office Seal

CERTIFICATE

Verified with records and found the above information is correct

Signature of the DTO, District Office, APTA

ANNEXURE -10: DOCUMENT CHECKLIST

1. Certificate from the financing institution concerned showing term loan released and the value of assets acquired as on prior to filing of claim/within 6 months from the date of commencement of commercial Operations whichever is earlier together with other details and machinery statement as a statement of account in the form prescribed with attested copies of bills in case of aided Enterprises.

OR

2. List of Plant & Machinery & Equipment & Furniture & Fixtures purchased and installed in the prescribed form with attested copies of bills and payment proof in respect of self-financed Enterprises/industries.
3. Caste Certificates issued by concerned authority in case of BC/SC/ST Entrepreneur Yes/No/N.A
4. Certificate from the Chartered Accountant and % of holding of equity in the company by each partner/director. Yes/No/N.A
5. Regd. Partnership Deed/Articles of Association and Memorandum of Association in case of Pvt. Ltd and Limited companies along with incorporation certificate/Bye-laws in case of Individual Cooperative along with Registration Certificate. Yes/No/N.A

Documents in original to be produced to the inspecting officer of APTA for verification (tick appropriate)

S N	Document	Applicability
1	Professional Tax Registration Certificate	Yes/No/NA
2	Approval of Director of Town & Country Planning / UDA	Yes/No/NA
3	Regular building plans approval of Municipality or Gram Panchayat	Yes/No/NA
4	Consent for Operation from APPCB with Environmental Clearance	Yes/No/NA
5	Power release Certificate from APTRANSCO/DISCOM	Yes/No/NA
6	Udyam/IEM/Industrial License/Trade License - full set	Yes/No/NA
7	Project Report	Yes/No/NA
8	Term loan sanction letters with term loan account statement	Yes/No/NA
9	Board Resolution authorizing to sign and file claim etc.	Yes/No/NA
10	Registered land Sale deed/Premises Lease deed	Yes/No/NA
11	C.A. and C.E. Certificate regarding 2nd hand plant & machinery	Yes/No/NA
12	C.E. Certificate for self fabricated machinery	Yes/No/NA
13	BIS Certificate	Yes/No/NA
14	Bar License	Yes/No/NA
15	Explosive License	Yes/No/NA
16	GST Certificate	Yes/No/NA
17	Form – A - Application-Cum Certification Of Sales Tax Department Showing Tax Paid By The Enterprise	Yes/No/NA
18	Integrated Registration Certificate - (Form - C), under The AP (Issuance of integrated Registration and furnishing of Combined Returns under Various Lawa by	Yes/No/NA
	certain Establishments) Act 2015	

19	Other statutory approvals (specify)	Yes/No/NA

NA – Not Applicable

Signature of Authorised Person
with firm / Office Seal

REMARKS OF THE INSPECTING OFFICER

Verified all the above documents submitted by the Entrepreneur and found correct.

Signature of Inspecting
Officer with Designation

ANNEXURE – 11 : VERIFICATION CUM RECOMMENDATION OF REGIONAL DIRECTOR

a. Enterprise Details

S N	Description	Details
1.	Name and Address of the Unit	
2.	Name of the Inspecting Officer	
3.	Designation	
4.	Date(s) of Inspection	
5.	Constitution	Proprietary/Partnership/Pvt. Ltd./Limited/Coop.
6.	Person (from Unit) present at the time of Inspection	
7.	Status of the unit/Enterprises	New / Expansion / Diversification

b. Verification Certificate

Certified that the contents of the claim under Part-A and the document indicated in Part-C of this claim application were verified and found correct. The plant and machinery and equipment were physically verified as per the statement of machinery and other equipment and found them duly installed and put on work. Further certified that the fixed assets claimed for incentives are essentially required for carrying the production in which the industry is engaged in.

c. Project Details

New Enterprise

Line of Activity	Unit	Service Capacity	Value

Expansion/Diversification Project

	Line of Activity	Unit	Installed Capacity	% increase in capacity
Existing Enterprise				
Expansion/Diversification Project				

Fixed Capital Investment of the Expansion / Diversification Project (in Rs.)

Nature of Assets	Existing Enterprise	Expansion/ Diversification project	% increase in Investment
Land			
Building			
Plant & Machinery			
Furniture and Fixtures			
Total			

d. Claim Details

S N	Description	Details
1.	Date of Consent for Establishment (CTE)	
2.	Date of commencement of Operations (DCO)	
3.	Date of receipt of claim application	
4.	Date of issue of regd. Notice calling shortfall documents/information	
5.	Date of claim taken to call book due to non-receipt of shortfall documents	
6.	Date of receipt of shortfall documents/information	

Enterprise eligible under Speed of Doing Business: Yes / No.

Enterprise eligible under Unexplored Gems: Yes / No.

Enterprise eligible under Special category: Yes / No.

e. Capital cost computed & Recommended

A. Land Cost

S N	Extent in Sq. mts	Built up area in Sq. mts	5 times built up area in Sq. mts	Extent eligible in Sq. mts

Claim application submitted by the Enterprise for reimbursement of Stamp Duty: Yes / No.

S N	Land Cost	Stamp Duty	Registration Fee	Total	Approved Project Cost	Proportionate eligible value
	Computed Cost (INR)					

B. Cost on Building and other civil works

S N	Name of Item	Plinth Area	Rate as per the APSFC norms	Value
	items referred at para 3.2 - a to g of guidelines			
	Total Value of a to g items (INR)			
	items referred at para 3.2 - h to q of guidelines			
	Total Value of h to q items (INR)			
	Grand Total of a to q items (INR)			
	Computed Cost (INR)			

C. Plant, Machinery, Equipment Furniture and Fixture Cost

S N	As per approved project cost	As per list of Plant & Machinery, Furniture and Fixtures	Tech. Know how and study and turnkey charges not to exceed 10%of P,M, E & F	2nd hand value	% of 2nd hand value	Total
	Computed Cost (INR)					

D. Total Cost computed

S N	Description	Computed Cost (INR)
1.	Land	
2.	Building	
3.	Plant, Machinery & Equipment	
4.	Furniture and Fixture	
5.	Total	

f. Employment Details Verified

S N	Description	Verified Value
1.	Total New Employment on company's payroll, created since DCP	
2.	No. of Employees having domicile in AP	
3.	Avg. Total No. of employees on roll before 6 months of claim submission	
4.	E/I Ratio (rounded to 1 digit)	
5	Employment Subsidy as per employment policy	

Signature of inspecting Officer with Designation

ANNEXURE - 12 -INTENT SUBMISSION FORM FOR SPEED OF DOING BUSINESS

Input Fields		
SDP ID	<Text field>	
Line of Activity	<Drop down>	HS Code (4-digit)
Land Extent (in acres)	<Text field>	
Proposed Employment (direct employment on company payroll - including permanent & contractual)	<Text field>	
CTE ID	<Text field>	
Proposed Date of commercial Operation	<Calendar>	
Auto Populate fields		
Enterprise Name	<Auto Populate>	
Sector	<Auto Populate>	
Activity Type	<Auto Populate>	Manufacturing/ Service
Enterprise Status	<Auto Populate>	New/ Expansion/ Diversification
Category	<Auto Populate>	PCB category
Date of CTE Application	<Auto Populate>	
Date of CTE approval	<Auto Populate>	If empty, provision to enter provisional date
Land Type	<Auto Populate>	Private/APIIC/Govt.
Proposed location of unit - District	<Auto Populate>	
Proposed location of unit - Mandal	<Auto Populate>	
Proposed Investment (including Land, Building, Plant, Machinery, Equipment only) in INR Cr	<Auto Populate>	
Derived Fields		
Speed of Doing Business	<Derived>	
Investment Band	<Derived>	MSME/Sub Large/Large/ Mega/Ultra Mega
Application Submission date	<Derived>	Today's Date& Time stamp
Application Submission Number	<Derived>	Count of applications submitted before this application

AJAY JAIN
SPECIAL CHIEF SECRETARY TO GOVERNMENT